



FY 2016 Budget

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Brushy Creek Municipal Utility District Annual Budget
For the Fiscal Year
October 1, 2015 to September 30, 2016

DISTRICT LEADERSHIP

REBECCA B. TULLOS
Place 1 Director

RUSS SHERMER
Place 2 Director

KIM FILIATRAULT
Place 3 Director

DONNA B. PARKER
Place 4 Director

SHEAN R. DALTON
Place 5 Director

Staff

MIKE PETTER
General Manager

MARGIE ANTHES
Executive Assistant

DAVID GAINES
Chief Administrative Officer

Board of Directors' Message

The Board of Directors of Brushy Creek Municipal Utility District is pleased to present the approved Budget for Fiscal Year 2015-2016 which decreases the total tax rate for District residents to \$.47 per \$100 of assessed valuation, a decrease of \$.01 from the prior year's tax rate. The FY2016 Budget also includes a \$.08 decrease in the District's Defined Area tax rate to \$.27 per \$100 of assessed valuation. The Defined Area tax rate is entirely devoted to debt service. These decreases can be accommodated in the District's long range plan as tax rate will allow the District to meet all obligations and continue high service levels.

Input from the District's various committees, the Parks Master Plan, and long range financial forecasts guided the Board's decisions in the preparation of the FY2016 Budget. The annual budget allows the Board to make decisions in a strategic and fiscally responsible manner. The Board approves goals for the Fiscal Year at the beginning of the budget process that support the District's mission to maintain and promote the high quality of life in the Brushy Creek Community. This mission is accomplished by providing the best level of water and wastewater, parks and recreation and other services in the most cost effective manner with consideration of the financial impact on District assets and property values, as well as its goal to improve public safety and the senses of security our residents feel living in Brushy Creek. These goals are measurable and allow for strategic decision making throughout budget development. Each project and priority reflected in the budget is directly linked to the goals developed by the Board.

The tax rate decrease is exclusively in the debt service tax rate, and is possible due to a significant increase in the District's assessed valuation. In 2011, the Board approved the District's Ten Year Parks and Open Spaces Master Plan. The Master Plan was created to assist the Board reach its goal to continue to improve and have a positive impact on the quality of life for residents by providing the best possible parks and trails systems while enhancing the overall appearance of the District. In FY2015 the District was able to complete a number of improvements outlined in the Master Plan including park lighting at Cat Hollow and Community Parks, and trail improvements. They FY2016 budget includes funding for new equipment and meeting room renovations at the Community Center, a new piece of play equipment at the pools, and new playground equipment at Cat Hollow park continue the District's priority of high quality parks and recreation amenities.

The FY2016 budget enforces the Board's commitment to improving the utility infrastructure with the purchase of new utilities equipment including, an insertion meter, lift pump and wet well mixers. Additionally, funding for the construction of a new ground well and maintenance yard renovation align with the District's long term plans. The FY2016 budget reflects the necessity of a reliable, efficient water and wastewater system in the District.

The FY2016 budget reflects a balance between the expectations of the District's residents and available resources. The FY2016 decreases both the District and Defined Area tax rates while following the District's plan subscribed in its long range forecast as set out in the Ten Year Financial Plan.



Budget Summary and Overview

Brushy Creek Municipal Utility District Fiscal Year 2016 Budget Overview

Fiscal Year 2016 Goals

On June 11, 2015 the Board adopted the following goals to guide the preparation of the FY 2016 budget.

1. Maintain and enhance the quality of life for all residents within the District

- a) Complete the water line infrastructure improvement projects

Measurement

Waterlines in Brushy Creek North are replaced and operational

- b) Implement plans to expand Community Center to accommodate resident needs and expand recreational opportunities

Measurement

Architect plans are complete and approved and design and build specifications are ready for bidding

- c) Further reduce water loss

Measurement

Water Accountability Report reflects annual water loss to be less than 10%

2. Maintain standards of District facilities and property in a way that generates pride and ownership

- a) Park lighting and security camera projects are complete

Measurement

Successful implementation of contract for additional security patrols and a safety program

- b) Maintain clean and functional facilities to a common standard and in a manner that commands respect

Measurement

Include information in quarterly metrics report, when facilities fall below acceptable standards

3. Enhance the overall appearance of the District

- a) Review Parks Master Plan against completed projects

Measurement

All budgeted projects are complete during the fiscal year

Projects have been identified and approved for the fiscal year 2017 budget

Projects have been prioritized for fiscal years 2018-2020

4. Enhance the sense of Community amongst Brushy Creek residents for all ages

Measurement

Successful completion of BBQ Cook-off and Family Festival

Successful completion of Spookyfest Hairy Man Festival

5. Maintain and update long range operational plan

- a) Identify future needs of the District

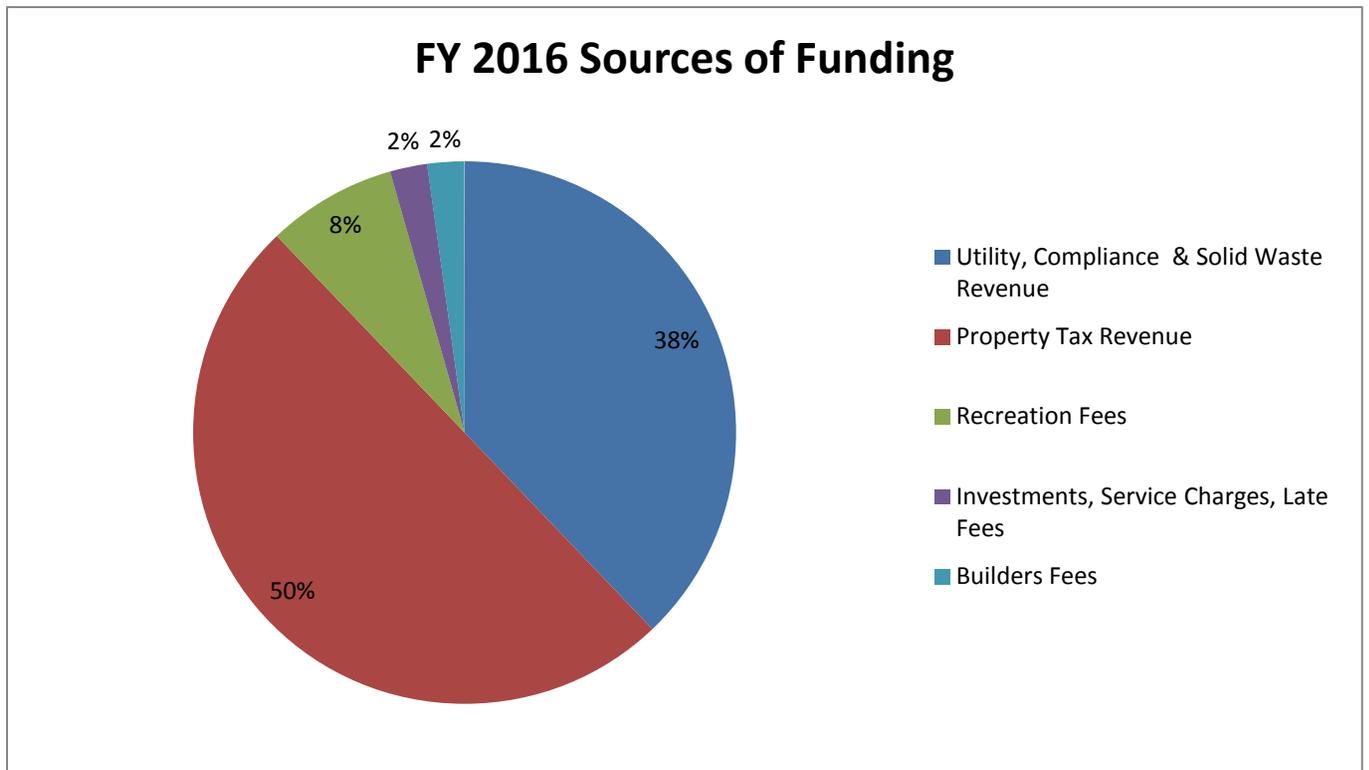
Measurement

Report on future capital, property and staffing needs

Funding Overview

The District funds its operational expenses and capital projects with a variety of revenue sources. These sources include property taxes, charges for services such as water and wastewater, solid waste and stormwater utilities, recreational program fees and builder fees assessed on new construction. The following table summarizes the District's funding sources and shows how they have changed over the past several fiscal years.

Brushy Creek Sources of Funding	FY2016	% change	FY2015	% change	FY 2014	% change	FY2013	% change	FY2012	% change
Utility, Compliance & Solid Waste Revenue	\$6,348,623	3.76%	\$6,070,110	-0.79%	\$6,118,722	2.00%	\$5,998,542	7.86%	\$5,561,383	1.21%
Property Tax Revenue	\$8,379,245	18.23%	\$7,813,605	10.25%	\$7,087,458	8.58%	\$6,527,656	2.97%	\$6,339,349	5.73%
Recreation Fees	\$1,291,599	21.45%	\$1,183,599	11.30%	\$1,063,470	8.18%	\$983,011	-3.48%	\$1,018,461	4.87%
Investments, Service Charges, Late Fees	\$372,437	-20.83%	\$446,626	-5.06%	\$470,436	-1.47%	\$477,444	22.86%	\$388,600	2.64%
Builders Fees	\$369,920	-21.50%	\$472,432	0.26%	\$471,228	0.50%	\$468,862	12.20%	\$417,871	0.11%
Bond Revenue (Community Center Expansion)			\$5,050,000							
Total	\$16,761,824	-20.32%	\$21,036,373	38.29%	\$15,211,314	5.23%	\$14,455,515	5.32%	\$13,725,664	3.53%



How the Funding is Allocated

This District's funding plan allocates revenues to expense categories in the following way:

- Property Tax Revenue
 - \$0.28 of the tax rate pays for Administrative and Maintenance expenses
 - \$0.19 of the tax rate pays for District debt service obligations
- Utility Compliance and Solid Waste Revenue
 - Funds Water, Waste Water, Water Treatment Facility, Regulatory Compliance and Solid Waste operating expenses
 - Funds \$120 per utility connection for Recreation expenses - \$665,040
 - Funds Administrative overhead expenses at 10% of all revenue - \$639,828
- Recreation Fees
 - Fund Community Center, Aquatics and Parks programming expenses
 - Funds Administrative overhead expenses at 10% of revenue - \$129,380
- Investments, Service Charges and Late Fees
 - Fund Administrative expenses
 - Fund Parks Maintenance expenses
 - Fund annual debt service payments
 - Fund impact fee reserves
- Builder Fees
 - Fund park fees fund balance
 - Fund annual debt service for long-term water projects
 - Fund regional waste water capital charges

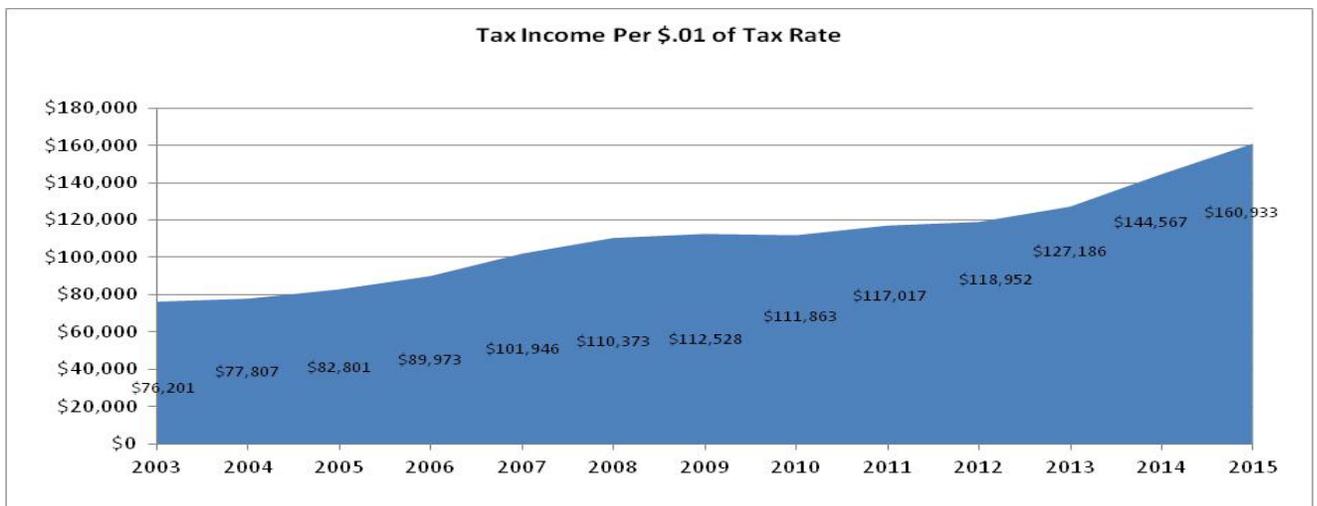
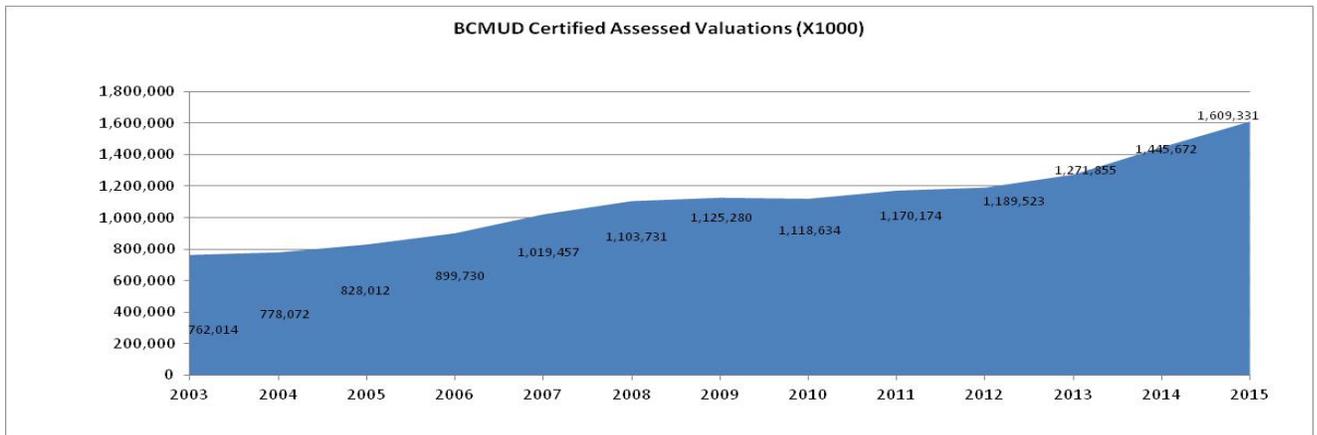


Tax Rate Information

Assessed Values and Property Taxes

As the District continues to grow its overall assessed valuation continues to increase as well. This growth has enabled the District to keep the tax rate relatively steady while funding increased costs related to the provision of services and the maintenance of parks and facilities. This fiscal year, the District is able to decrease the total tax rate by \$0.01 per \$100 valuation. The District is able to make this decrease in rates due to the District’s valuations increasing, a significant balance in the debt service reserves and the debt service obligations decreasing over time. The continued operations and maintenance rate provides the revenue needed to keep pace with the growing need for maintenance of the District’s assets and the increased costs of providing services to a growing population. The Defined Area tax rate also decreases by \$.08 per \$100 valuations in the FY2016 budget. The Defined Area tax rate is used exclusively for debt service.

The following charts show the District’s growth in assessed valuation and in taxes generated from that valuation.

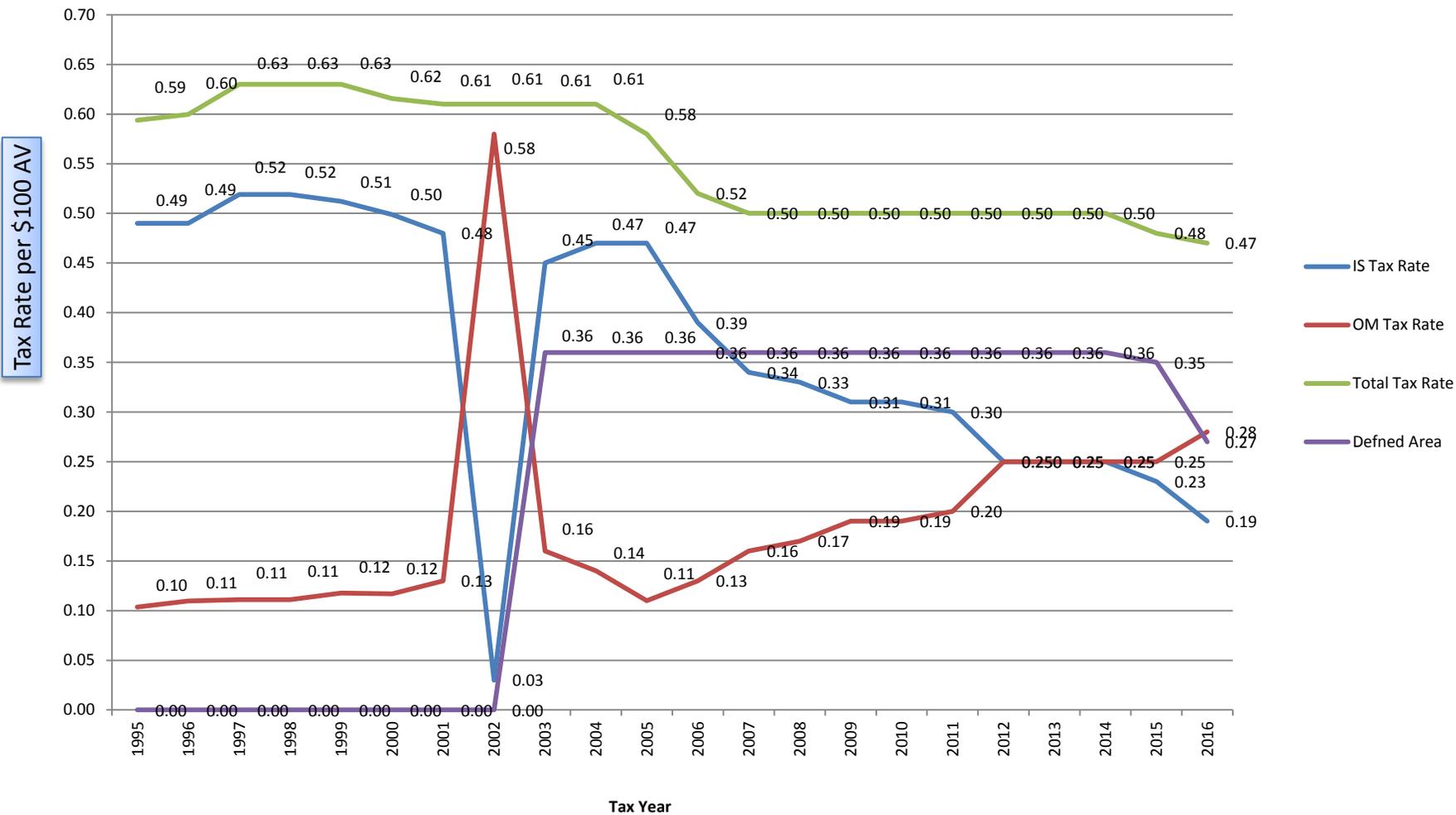


Tax Rates

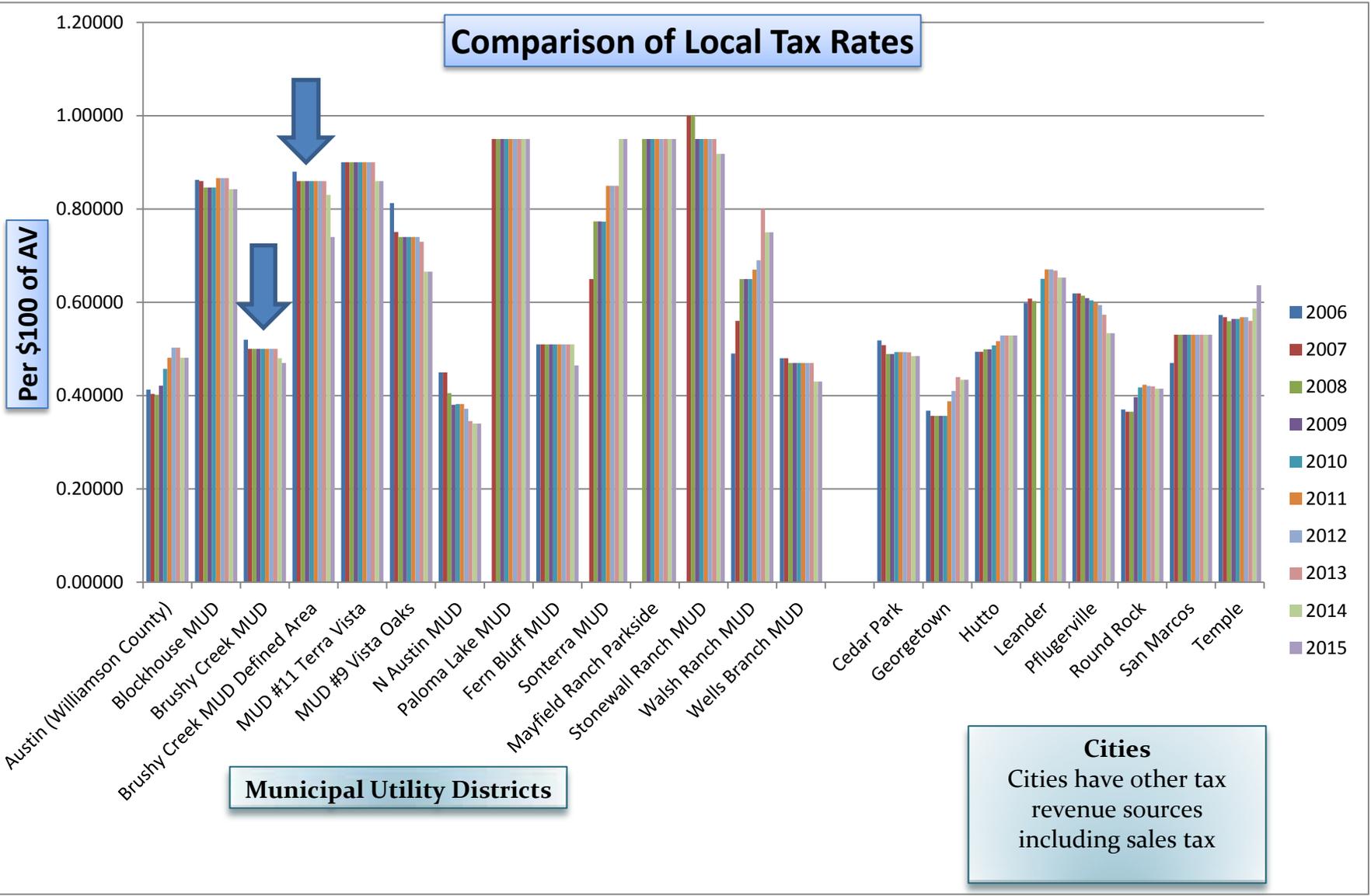
<u>District</u>	<u>Tax Year 2015</u>	<u>Tax Year 2014</u>
Operation	\$.28 per \$100 AV	\$.25 per \$100 AV
Debt Service	<u>\$.19</u> per \$100 AV	<u>\$.23</u> per \$100 AV
TOTAL	\$.47	\$.48

<u>Defined Area</u>	<u>Tax Year 2015</u>	<u>Tax Year 2014</u>
Operation	\$.00 per \$100 AV	\$.00 per \$100 AV
Debt Service	<u>\$.27</u> per \$100 AV	<u>\$.35</u> per \$100 AV
TOTAL	\$.27	\$.35

Brushy Creek MUD Tax History

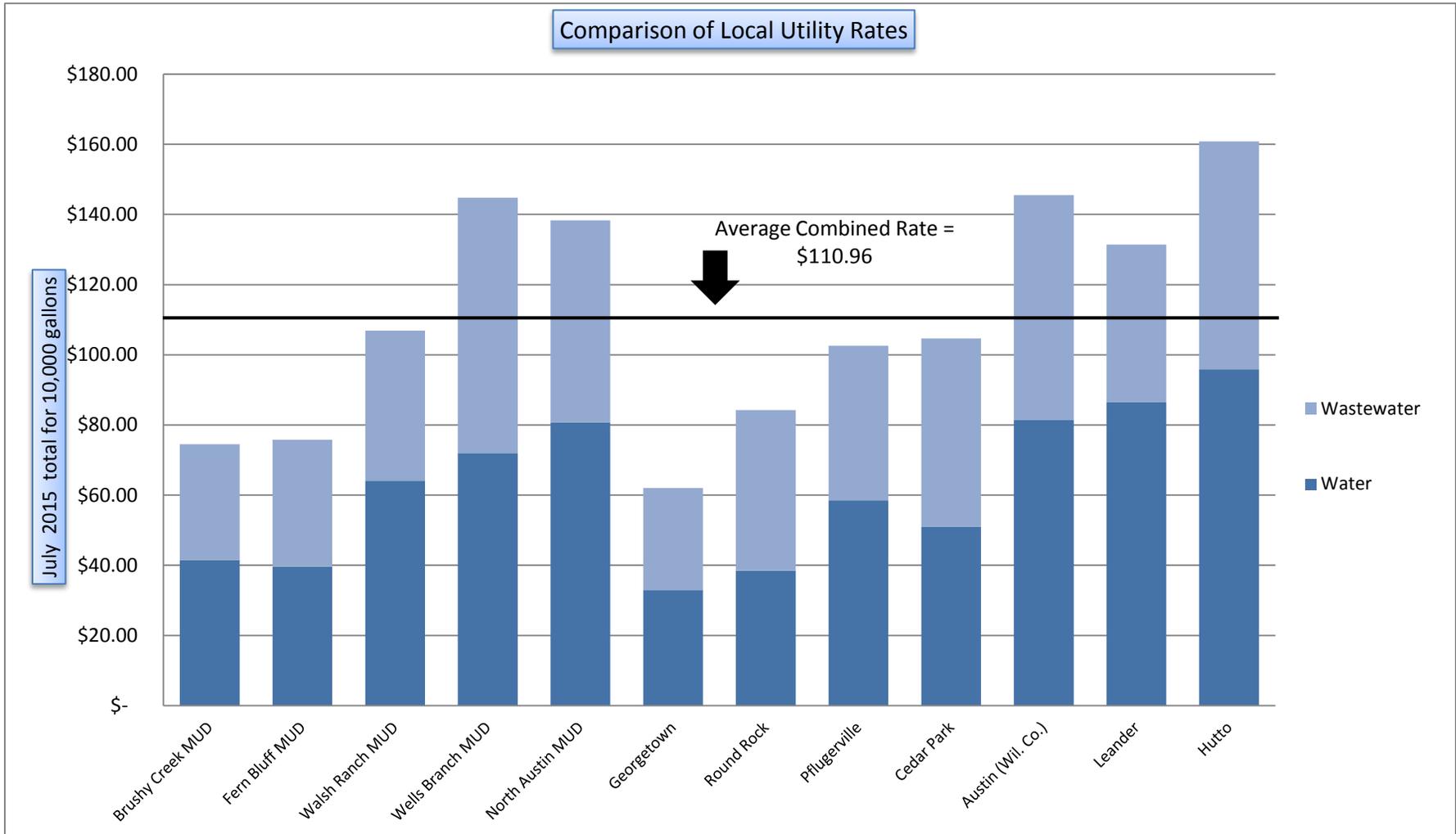


Comparison of Local Tax Rates





Water & Wastewater Rates



Water and Wastewater Rates

Water Rates

In-District

Base Rate	\$14.00
Winter Rate	\$2.10 per 1,000 gallons
Summer Rate	\$2.75 per 1,000 gallons

State Assessment ½ %

Out-of-District

Base Rate	\$37.82
Winter Rate	\$2.10 per 1,000 gallons
Summer Rate	\$2.75 per 1,000 gallons

State Assessment ½ %

Wastewater Rates

In-District

Base Rate	\$6.00
Volume Charge	\$2.70 per 1,000 gallons

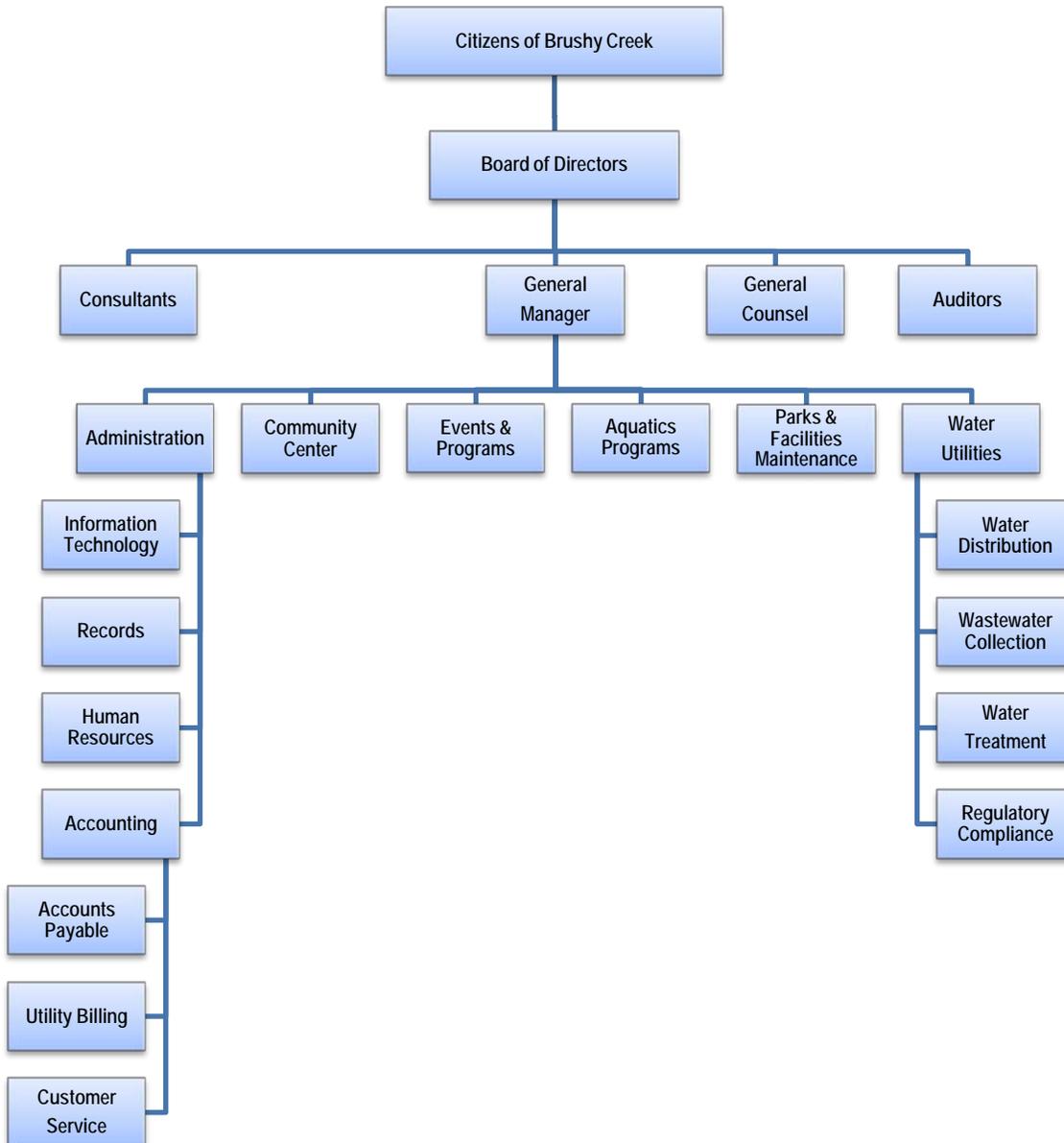
A District homeowner using 10,000 gallons of water per month will pay for Water and Wastewater Service:

Winter \$68.00

Summer \$74.50



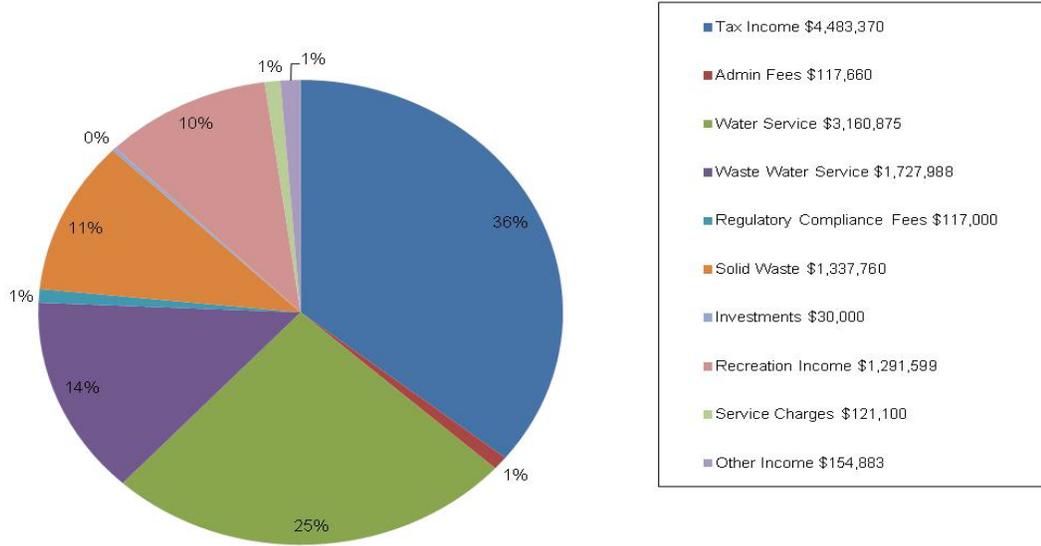
Budgeted Positions



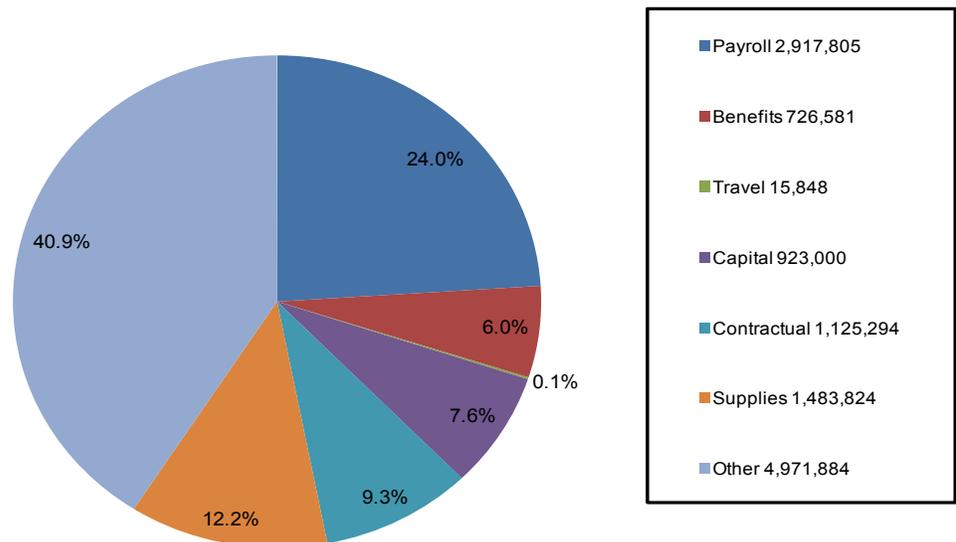
BUDGETED POSITIONS				
EMPLOYEE	FY2015		FY2016 Preliminary Budget	
	Numbers	FTE	Numbers	FTE
Administration				
General Manager	1	1.00	1	1.00
Executive Assistant	1	1.00	1	1.00
Chief Administrative Officer	1	1.00	1	1.00
Records Specialist	1	0.50	1	0.50
IT Specialist	1	1.00	1	1.00
Administrative Services Specialist	1	1.00	1	1.00
Accounting Manager	1	1.00	1	1.00
AP/AR Clerk	1	1.00	1	1.00
Human Resources Specialist	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00
Customer Service Representative	3 ft 1 pt	3.50	3ft 1pt	3.50
Customer Service Team Lead	1	1.00	1	1.00
Security Guards	0	0.00	2	2.00
Total	15	14.00	17	16.00
Maintenance				
Parks & Facilities Maint. Coordinator	1	1.00	1	1.00
Operator II Parks	1	1.00	1	1.00
Operator I Parks	5	5.00	5	5.00
Facility Maintenance Specialist	1	1.00	1	1.00
Total	8	8.00	8	8.00
Recreation				
Aquatics Coordinator	1	1.00	1	1.00
Head Lifeguards	5 S	2.32	5 S	2.32
Lifeguards	60 S	6.95	60 S	6.95
Head Swim Instructor	1	0.50	1	0.50
Community Center Coordinator	1	1.00	1	1.00
Information & Rental Specialist	1	1.00	1	1.00
Sports & Fitness Lead	1	1.00	1	1.00
Fitness Specialist	1	1.00	1	1.00
Recreation Assistant	6	3.25	6	3.25
Youth League Specialist	1	1.00	1	1.00
Adult League Specialist	1	0.50	1	0.50
Instructor Specialist	10	1.35	10	1.35
CC Member Services Lead	1	1.00	1	1.00
Member Services Support	5	2.30	5	2.30
Child Play Attendant	3 pt	0.95	3 pt	0.95
Personal Trainer	1	0.50	1	0.50
Programs & Events Coordinator	1	1.00	1	1.00
Program Support	8 pt/s	4.00	8 pt/s	4.00
Program Support - Camp Specialist	1 pt/s	0.30	1 pt/s	0.30
Program & Event Assistant	1	1.00	1	1.00
Total	109	31.92	109	31.92
Utilities				
Utility System Coordinator	1	1.00	1	1.00
Public Works Admin Assistant	1	1.00	1	1.00
Utility Systems Team Lead	1	1.00	1	1.00
Utility Systems Operator	5	5.00	5	5.00
Maintenance & Compliance Specialist	1	1.00	1	1.00
Water Facility Lead	1	1.00	1	1.00
Utility Systems Operator @ WTF	3	3.00	3	3.00
Total	13	13	13	13
District Total	145	66.92	147	68.92
FTE - Full Time Equivalent PT - Part Time S- Seasonal				

General Fund Summary

FY2016 General Fund Revenue



FY2016 Expenses - By Category



General Fund Summary

The General Fund represents the cost centers associated with the day-to-day operations of the District. This includes **Administration**, **Services** including utilities and solid waste, **Maintenance** of parks, pools and facilities, and **Recreation**.

In February 2009, the Board approved the funding plan for each of these cost centers. Staff has been able to present a budget that reflects the funding strategy with no overall rate increases. The General Fund expenses for FY2016 represent a 37% decrease from FY2015 budgeted expenses, and revenue is budgeted to decrease 24%. These variations are largely due to the significant FY2015 budget capital projects including the Community Center Expansion and Brushy Creek North Waterline Replacement.

The District has funded studies in the previous fiscal years to assist the Board and staff in preparing for the District's future. These studies included audits and master plans for the water and waste water systems in addition to a Parks and Open Spaces master plan. Internally, staff has also developed a long term financial plan, property and capital inventories, capital replacement plans, and the impact of the District reaching 100% build out.

There are several significant impacts to the FY2016 Budget.

Major Projects and Capital Items

Administration

- \$80,000 for security enhancements including new camera capabilities, tennis court gate access, and secured pool pump room access.

Utilities

- \$8,000 for a new Insertion Meter
- \$16,000 for an Auxiliary Lift Pump
- \$166,000 for the Construction of Ground Well #6
- \$25,000 for the Little Village Drainage project
- \$20,000 for two Lift Station Wet Well Mixers
- \$250,000 for Maintenance Yard Renovation and Soil Removal

Parks Master Plan

- \$140,000 for Creekside Renovations and Deck Replacement
- \$300,000 for Sendero Springs Trail Improvements

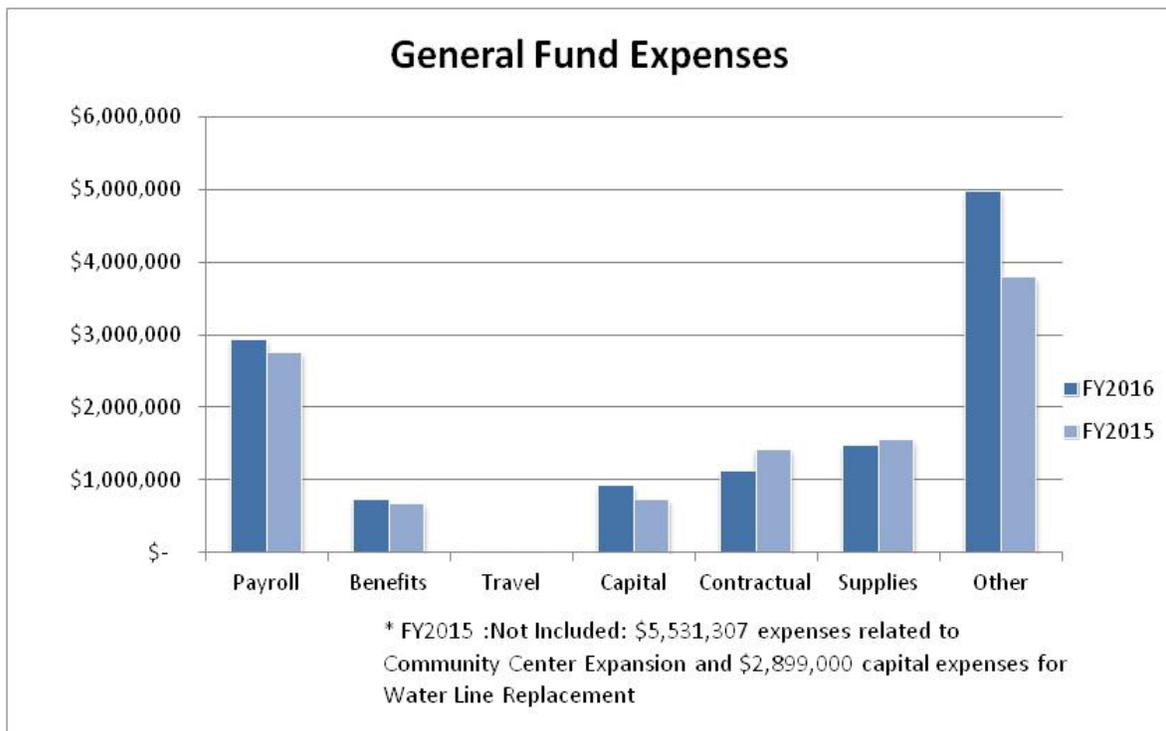
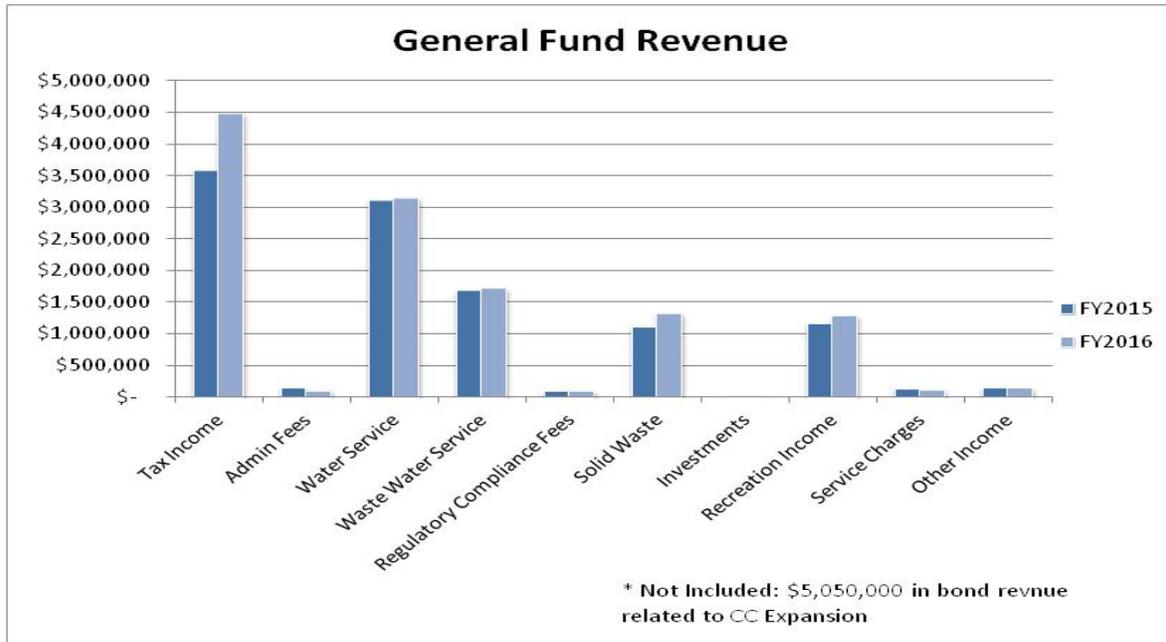
Recreation

- \$90,000 for new Cardio Equipment at the Community Center
- \$33,500 for Community Center Meeting Room Renovations
- \$10,000 for Crab Slide replacement with Fox Trot pool equipment

Parks

- \$30,000 for new vehicle related to Facilities and Security Guards
- \$10,000 for Cat Hollow Playground Equipment
- \$16,000 Park and Pool Restroom Renovation
- \$10,000 for Shaded Fuel Breaks

General Fund



*Other Expense Category includes, but not limited to, the following:

The Regional Wastewater Contract	\$917,093
Solid Waste contractor	\$1,058,400
Utilities and Streetlights	\$638,178
Revenue Bond Payments	\$626,000
Board Contingency	\$743,068

Administrative Departments

The Administrative Departments are funded by Operation and Maintenance Tax receipts, late fees and service charges, interest income and revenue from cell tower leases. Additionally, 10% of all revenue generated by other departments is transferred to Administration to support overhead costs.

FY2016 Proposed Budget Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Open Records Cost Center</u>	<u>Customer Service Cost Center</u>	<u>FY2016 Budget</u>	<u>FY2015 Budget</u>
Non-Tax Revenue	0	298,533	0	0	298,533	327,351
Expenses	1,064,778	1,315,337	12,825	219,020	2,611,960	2,135,177
Net	(1,064,778)	(1,016,804)	(12,825)	(219,020)	(2,313,427)	(1,807,826)
Transfer of 10% Revenue from other Cost Centers					770,233	733,971
Transfer to Reserves						(590,000)
Transfer to Services					(1,015,438)	
Net Surplus / (Deficit)					(2,558,632)	(1,663,855)
Required OM Tax Rate					0.16	0.12

Executive Cost Center

The Executive Cost Center budget includes items related to the Board of Directors.

Changes reflected in the FY2016 budget include the following;

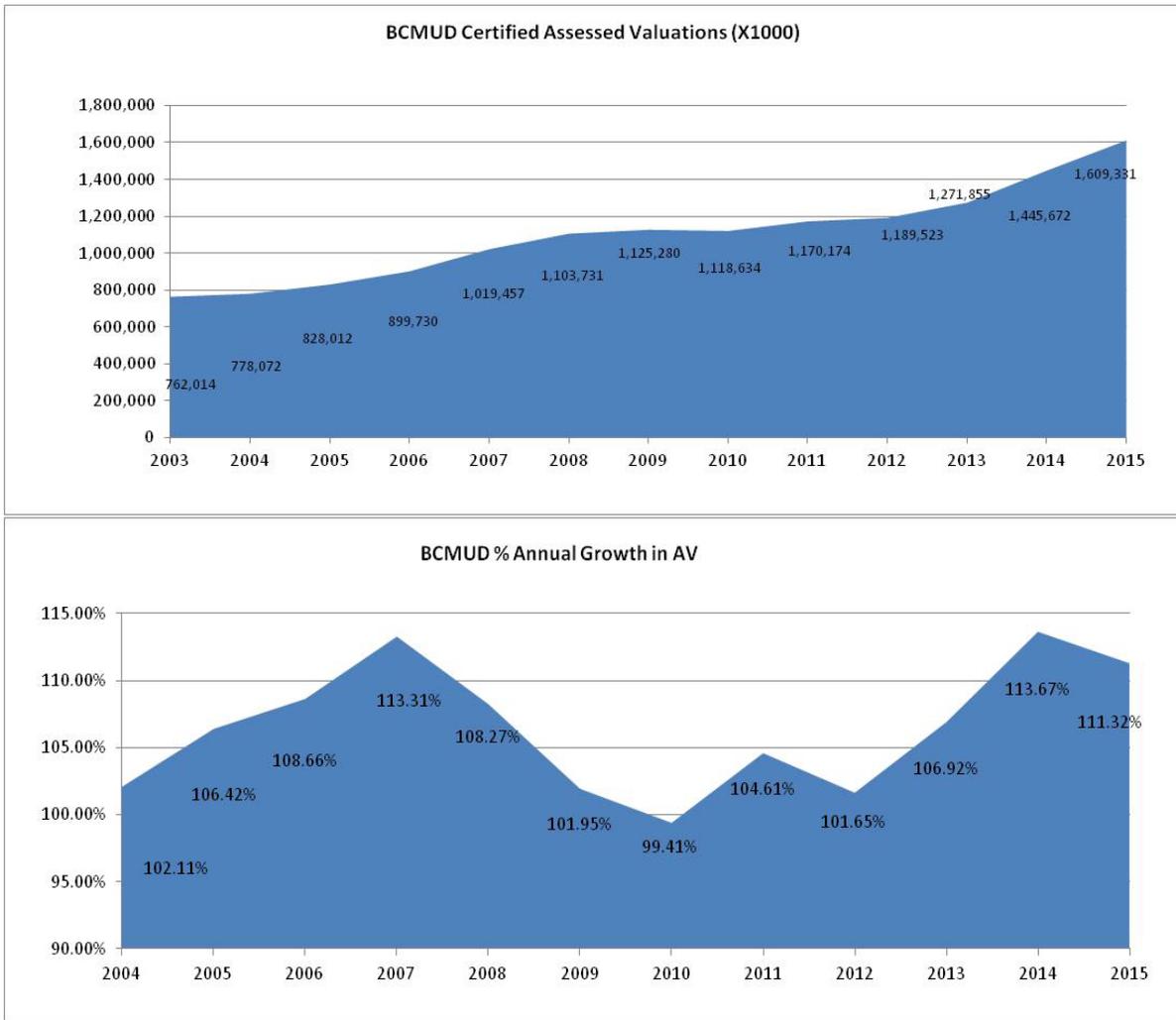
- The contingency is being funded at \$743,068
 - 2% of revenues
 - \$100,000 for additional costs related to Creekside Renovations
 - \$27,582 for in pay increases for specific positions, represents 1% of total salary pool
 - \$298,000 for Revenue Bond Redemption
 - Additional \$66,641 in contingency
- 3% pool for pay increases
- \$90,700 decrease in Security costs related to changes in the Security Contract with Williamson County
- \$1,500 increase due to changes in longevity pay policy

Administration Cost Center

The Administration Cost Center budget includes the costs associated with the General Manager's office, Accounting, Information Technology, and Human Resources. Property tax revenue and interest revenue from General Fund reserve accounts are reflected here.

The District Operation and Maintenance (OM) property tax for last year was \$.25 per \$100 of Assessed Value (AV). Based on this year's AV, each \$.01 of tax rate generates \$160,933 in revenue. For the average homeowner in the District, each \$.01 of property

tax rates equates to \$26.40 in taxes based on the average 2015 taxable property value of \$263,988



In February 2009, the Board approved a funding plan in which the OM tax revenue funds both the Administrative cost centers and the Maintenance cost centers. Administrative cost centers that require a \$.16 cent OM tax rate.

Significant changes reflected in the FY2016 Budget include the following;

- \$89,000 for Salary & Benefits for the addition of 2 Full Time Security Guards
- \$4,000 for Laptop Replacements in the District
- \$3,300 for new software including vulnerability scanning, remote access, and patch management
- \$15,000 increase in Streetlights for usage related to new park lighting throughout the District.

Additionally, the FY2016 Budget includes the following Capital items;

- \$80,000 for a Security Project including replacement and enhancement of security camera system, new tennis court gate access, and increased security of pool pump rooms.

Open Records Cost Center

This cost center was created in FY2010 to track the expenses related to staff time and legal costs for open records requests.

There are no significant changes reflected in the FY2016 Budget.

Customer Service Cost Center

Customer Service supports the Recreation and Utility billing customers and responds to all inquiries for information or services within the District.

There are no significant changes reflected in the FY2016 Budget.

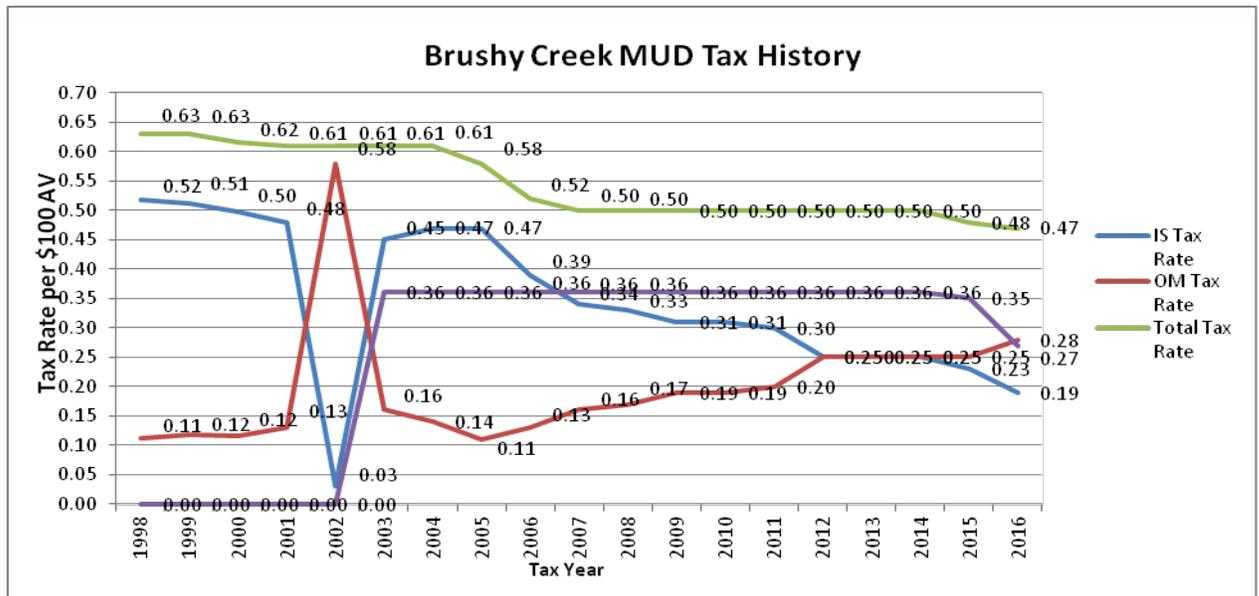
Maintenance Departments

Maintenance of the Parks, Pools, Grounds and other Facilities is funded with Operations and Maintenance taxes as approved by the Board in February 2009. New capital purchases are not budgeted in any of the Maintenance cost centers to avoid using tax revenue for Parks capital improvement. However, repair and replacement projects are budgeted in Maintenance.

FY2016 Proposed Budget
Funding Maintenance Cost Centers

	<u>Parks Maintenance Cost Center</u>	<u>Aquatics Maintenance Cost Center</u>	<u>Facility Maintenance Cost Center</u>	FY2016 Budget	FY2015 Budget
Non-Tax Revenue	10,250	0	0	10,250	21,500
Expenses	1,396,642	335,684	201,637	1,933,962	1,951,423
Net	(1,386,392)	(335,684)	(201,637)	(1,923,712)	(1,929,923)
Transfer of 10% Revenue to Administration				(1,025)	(2,150)
Net Surplus / (Deficit)				(1,924,737)	(1,932,073)
Required OM Tax Rate				0.12	0.13

For both Administration and Maintenance funding, the required OM tax rate is \$.28 cents per \$100 of assessed value.



Parks Maintenance Cost Center

Significant changes reflected in the FY2016 Budget include the following

- \$33,500 for Biomonitoring of Caves

Additionally, the FY2016 Budget includes the following capital items, replacements, and repairs:

- \$300,000 funding for Sendero Springs trail improvements to reduce wash out
- \$10,000 for Shaded Fuel Breaks
- \$25,000 for Trees at Cat Hollow and Medians
- \$16,000 Park and Pool Restroom Maintenance
- \$10,000 for Cat Hollow Playground Equipment

Aquatics Maintenance Cost Center

Significant changes reflected in the FY2016 Budget include the following;

- \$8,500 for Tarps at Sendero Springs Pool
- \$7,000 for Painting of the Sendero Springs facility

Additionally, the FY2016 Budget includes the following capital items, replacements, and repairs:

- \$140,000 for Creekside Renovations & Deck Replacement
- \$10,000 for Crab Slide Replacement with Foxtrot

Facility Maintenance Cost Center

Facility maintenance includes the costs to repair, clean and maintain the Community Center. Costs associated with repairing, cleaning, and maintaining other facilities such as the Water Facility, 901 Great Oaks, or the parks and pools are charged to those cost centers although they may be coordinated by the Facility Maintenance Coordinator.

The FY2016 Budget includes the following capital items, replacements, and repairs:

- \$30,000 for a new Truck to be used by Facilities and Security Guards

Service Departments

The Services departments include utility services (water and wastewater), regulatory compliance, and solid waste services. The District’s funding plan for Services is that fee and rate revenue would support:

- All utility costs,
- 10% of revenue transferred to Administration
- Funding of Recreation services at \$120 per District water connection.

FY2016 Budget
Funding Service Cost Centers

	<u>Water Cost Center</u>	<u>Water Facility Cost Center</u>	<u>Waste Water Cost Center</u>	<u>Regulatory Compliance Cost Center</u>	<u>Solid Waste Cost Center</u>	<u>FY2016 Budget</u>	<u>FY2015 Budget</u>
Non-Tax Revenue	3,215,535	0	1,727,988	117,000	1,337,760	6,398,283	6,129,610
Expenses	764,932	1,762,124	1,383,430	121,687	1,167,854	5,200,026	4,975,049
Net	2,450,603	(1,762,124)	344,558	(4,687)	169,906	1,198,257	1,154,561
Water Line Replacement Expenses							(2,899,000)
Transfer from Reserves for Water Line Replacement							2,899,000
Transfer of 10% Revenue to Administration						(639,828)	(612,961)
Transfer of \$120 per connection to Recreation						(665,040)	(672,000)
Transfer to Reserves						(320,000)	
Transfer to Community Center						(588,827)	(200,000)
Transfer to Parks Master Plan Reserves							(200,000)
Transfer From Reserves							330,400
Transfer from Administration						1,015,438	
Net Surplus / (Deficit)						0	(0)

Transfer to Reserves Includes : \$195,000 to refund Water Line Replacement, \$50,000 for Drainage Improvements, \$25,000 for Lift Station Improvements, \$50,000 to Membrane Reserves

Water Distribution Cost Center

The Water Distribution cost center reflects revenue related to water sales and the expenses associated with distributing that water to customers. The FY2016 budget reflects revenue based on current rates and average consumptions. Based on future weather projections, the budget for water revenue has been slightly decreased. Changes included in the FY2016 budget include:

The FY2016 Budget includes the following Capital items and projects:

- \$250,000 for Maintenance Yard Renovation and Soil Removal

Waste Water Cost Center

The Waste Water cost center reflects the costs of maintaining the District’s waste water and storm water infrastructure and the related revenue to support those costs. The

primary expense is the contractual costs associated with participating in the regional waste water treatment plant. Revenue is based on current rates and increases due to new connections.

Significant items in the FY2016 Budget include

- \$50,037 increase in Water Purchases from BRA raw water contract
- \$22,000 for additional sewer line filming

Additionally, the FY2016 Budget includes the following Capital items and projects:

- \$20,000 for two Lift Station Wet Well Mixers

Water Treatment Facility Cost Center

This cost center reflects the costs of operating and maintaining the District's water intake structure and the plant that produces water.

The FY2016 Budget includes the following Capital items and projects:

- \$8,000 for a new Insertion Meter
- \$16,000 for an Auxiliary Lift Pump
- \$166,000 for the Construction of Ground Well #6

Regulatory Compliance Cost Center

The Regulatory Compliance Cost Center tracks expenditures related to the mandated storm water permit, inspections of storm water inlets and the District's drainage system. The costs are recovered through a fee charged to each District water customer at \$1.50 per LUE.

The FY2016 Budget includes the following Capital items and projects:

- \$25,000 for the Little Village Drainage project

Solid Waste Services Cost Center

The District contracts with a third party vendor to provide solid waste services to the residential accounts in the District. The revenue and expenses in the FY2016 budget reflects the growing number of customers and an increasing percentage of customers recycling.

Significant changes in the FY2016 budget include:

- \$71,029 increase in costs related to the new contract with the District's Solid Waste vendor. Corresponding increases in budgeted revenues accompany the new contract.

Parks and Recreation Departments

Parks and Recreation includes revenue and costs associated with the Community Center and programming at the parks and pools.

The Parks and Recreation department operates in a deficit. The deficit is funded by revenue from the Services departments at a level equivalent to \$120 per water connections.

Funding Parks and Recreation Cost Centers

	<u>Parks Programs Cost Center</u>	<u>Aquatics Programs Cost Center</u>	<u>Community Center Cost Center</u>	<u>Builders Park Fee</u>	<u>FY2016 Budget</u>	<u>FY2015 Budget</u>
Non-Tax Revenue	87,890	229,800	976,109	58,000	1,351,799	1,271,131
Expenses	144,840	360,165	1,338,282	0	1,843,286	1,865,432
Net	(56,950)	(130,365)	(362,173)	58,000	(491,487)	(594,301)
Transfer to Park Fee Capital Reserve					(58,000)	0
Community Expansion FY2016 Bond Payment					(575,000)	0
Community Center Expansion Expenses						(5,531,307)
Community Center Expansion Bond Revenue and Transfers from Reserves						5,400,000
Transfer from Reserves for Parks Master Plan Projects						255,000
Transfer of 10% Revenue to Administration					(129,380)	(118,860)
Net Surplus / (Deficit)					(1,253,867)	(589,468)
Funding of \$120 per connection from Utility Services					665,040	672,000
Transfer from Services					588,827	
Shortfall					(0)	82,532

Community Center Cost Center

The Community Center cost center includes revenue and expenses related to Recreation Management, Programming, Fitness, Memberships, Concierge and Child Play.

The Community Center budget for FY2016 includes the following;

- \$4,500 for new Patio Furniture
- \$4,200 for Racquetball Court renovations
- \$33,500 for Meeting Room Renovations

The FY2016 Budget includes the following Capital items and projects:

- \$90,000 for Cardio Equipment

Park Programs Cost Center

This cost center includes revenue and expenses related to any Programming and Fitness activities that occur in the parks. Additionally, any new capital investments to the Parks are budgeted in this cost center.

The FY2016 Budget includes the following Capital items and projects:

- \$62,000 for remaining Cat Hollow Pavilion Costs

Aquatics Programs Cost Center

This cost center includes the cost of operating the pools and the related programming, including lessons, meets, rentals, and open swimming. The Sendero Springs and Highland Horizon pools are open year round.

The Aquatics Programs budget for FY2016 includes the following;

- \$9,000 increase in Salary and Benefits related to a revised staffing plan.
- \$62,000 for remaining Cat Hollow Pavilion costs

Builders Park Fee (BPF)

Builder's park fee revenue is used to purchase capital improvements for the District's parks.

The FY2016 budget is based on the sale of 80 LUEs. Funds collected are being transferred to the Park Fee fund balance.

Capital Fund Summary

FY 2016 Budget

The FY 2016 capital fund revenue is based on the sale of 80 LUEs, which is a decrease from FY2015.

Revenue collected from the sale of Water and Waste Water impact fees are being transferred to reserves fund balance.

Park fees will be transferred to Park Fee reserve balance.

Capital Fund – Fund Balance

The Capital Fund balance is projected to be \$1.88 million as of 10-1-2015.

Projected Fund Balance	<u>\$1,880,000</u>
Restricted to Water Capital improvements	\$ 850,000
Restricted to Waste Water Capital improvements	\$1,030,000
Unassigned	\$ 0

Capital Fund Revenue Sources

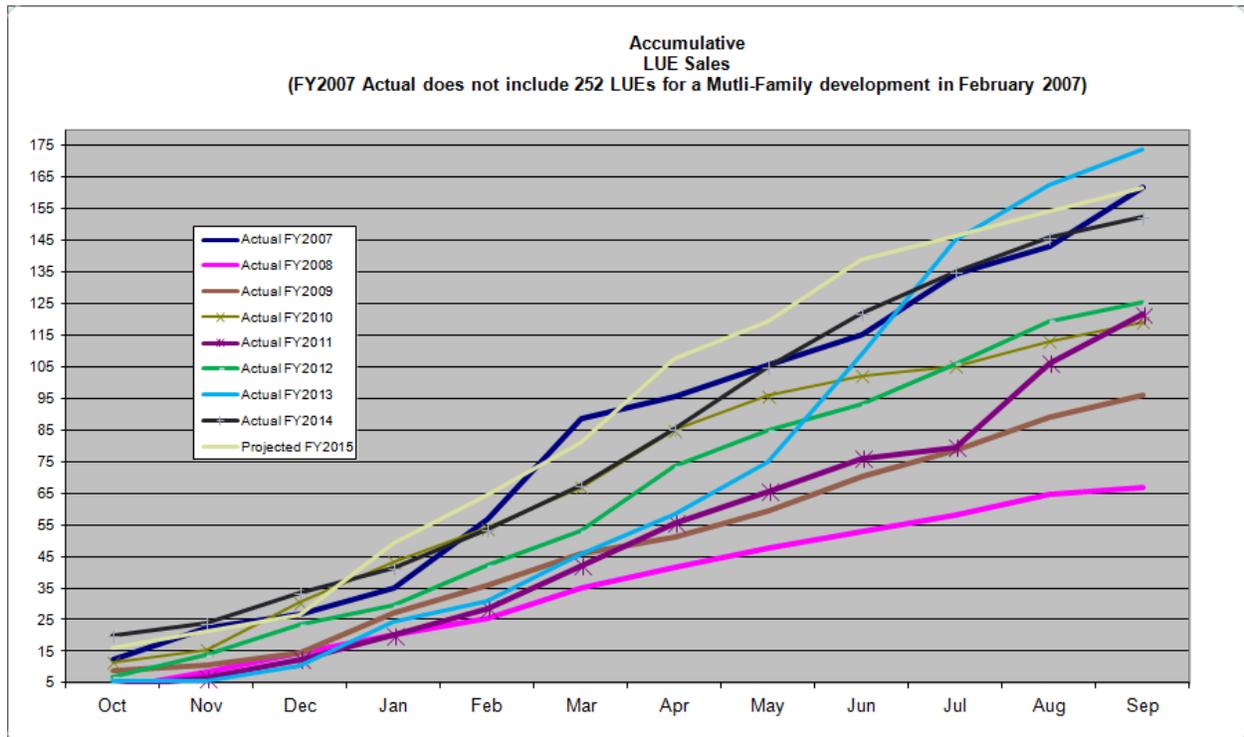
The Capital Fund consists of two primary sources of revenue both related to the Builders fee. The District charges each builder a fee to connect to the water and wastewater infrastructure. The fee is based on the number of Living Unit Equivalents (LUEs) associated with the size of the water meter being installed. The standard 5/8 residential water meter represents one LUE.

The current Builders Fee for one LUE is \$5,459.10. This fee is recorded as follows;

<u>Fee Amount</u>	<u>Purpose</u>	<u>Fund</u>	<u>Department</u>
\$2,095	Water CRF	Capital	Capital
\$1,804	Waste Water CRF	Capital	Capital
\$850.10	Parks Fee	General	Builders Park Fee
\$250	Inspection Fee	General	Administration
\$50	Permit	General	Administration
\$30	Connection	General	Administration
\$220	Water Tap	General	Water
\$60	Waste Water Tap	General	Waste Water
\$100	Deposit	Recorded as a liability to be refunded when resident terminates service	

The Parks Fee increases each April 1 by 3%.

The level of revenue generated by the builder's fee is tied very closely to the housing market. The chart below reflects the historical sale of LUEs.



The two Capital Fund revenues include the Water Capital Recovery Fee and the Waste Water Capital Recovery Fee. Park fees are tracked in the General Fund.

Capital Fund Expenditures

Water Capital Recovery Fee (CRF)

The revenue received from the water impact fee is historically transferred to the Debt Service fund to contribute to the debt payments for the long term water project. In the FY2016 budget, the revenue will be left in reserves.

Waste Water Capital Recovery Fee (CRF)

The revenue received from the waste water impact fee is historically transferred to the Operating fund to contribute toward the cost of the regional waste water contract cost if current year revenues do not cover all current year expenses. In the FY2016 budget, the revenue will be left in reserves.

Fund Balance

The retained earnings from the Water impact fees is projected to be more than \$850,000 at the start of FY2016. The Wastewater impact fee retained earnings is projected to be more than \$1,030,000 at the start of FY2016.

Builders Park Fee (BPF)

Builder's park fee revenue is used to purchase capital improvements for the District's parks. This revenue is regarded as General Fund revenue. The Builder Park fund balance is projected to be \$868,011 at the start of FY2016.

Debt Service Fund Summary

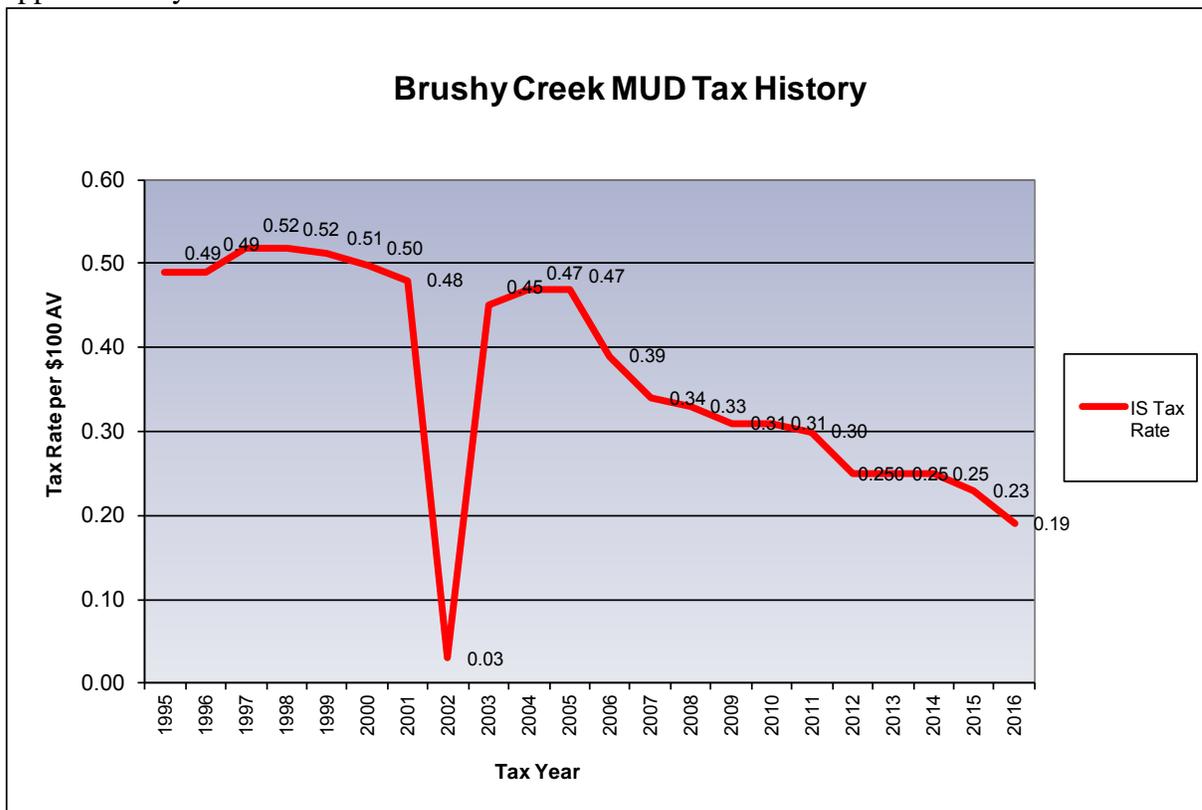
The FY2016 Debt Service Budget

The Board decreased the Interest and Sinking (IS) tax rate for the District to \$.23 per \$100 of assessed value (AV) in the FY2015 Budget. This was a decrease of \$.02 from the FY2014 IS tax rate of \$.25 per \$100 AV.

The final assessed values for the District for 2015 is \$1,609,330,755. Based on these values and the value of the debt service fund balance, staff recommends a \$.19 IS tax rate for 2016. This will generate \$3.027 million in tax revenue. The District's assessed value for 2015 increased 11% from \$1.446 billion in the previous year.

Additional revenue includes interest income (\$11,794 budgeted at an estimated .5% earnings on the fund balance and a transfer of \$618,083 from the Debt Service fund balance that will contribute to the FY2016 debt service and related expenses.

The amount transferred from the District Debt Service Fund Balance represents approximately 11.41% of the overall available debt service fund.



Debt Service Fund Balance

The Debt Service Fund balance is projected to be \$5.161 million as of 10-1-2015. All Debt Service funds are Restricted to making debt payments.

Projected Fund Balance	<u>\$4,970,000</u>
Restricted to District Debt	\$3,100,000
Restricted to Defined Area Debt	\$1,870,000
Unassigned	\$ 0

Debt Service Obligations

Fiscal Year 2016

The required bond debt service payments for fiscal year 2015-2016 is in the following chart. The bond interest payments are made in equal installments in November and May and the principal payment made in May.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds	\$85,000	\$16,000	\$101,000
Non-Revenue Defined Area Bonds	\$405,000	\$499,539	\$904,539
Non-Revenue District Bonds	<u>\$2,210,000</u>	<u>\$1,164,290</u>	<u>\$3,374,290</u>
Total	\$2,700,000	\$1,679,829	\$4,379,829

Other Debt Service Expenditures

The only other expenditures charged to the debt service fund are (1) the costs associated with the fiscal agents, and (2) the costs charged by Williamson County Appraisal District to process the appraisals, issue tax bills, and collect and transmit tax receipts on behalf of the District.

Debt Service Revenue Sources

Property Taxes

District

The primary source of revenue for the District's debt service expenditures is Interest and Sinking (I&S) tax revenue. I&S tax revenue is derived from property taxes collected from all District residents on the District's behalf by the Williamson County Appraisal District. The I&S tax rate for the District was \$.23 per \$100 of Assessed Value (AV) in FY2015. The FY2016 Budget reflects an I&S tax rate of \$.19 per \$100 of AV.

Water Capital Recovery Fee Revenue

The District charges a Water Capital Recovery Fee (CRF) as part of the Builder's fee to connect to the District water distribution system. The Water CRF revenue historically is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long Term Water Project. In FY2016, there will be no transfer. When possible, these funds are being set aside to use in years when development growth slows or stops.

Defined Area

The primary source of revenue for the Defined Area's debt service is Interest and Sinking (I&S) tax revenue specifically from the Defined Area. Tax revenue is derived from property taxes collected from Defined Area residents on the District's behalf by the Williamson County Appraisal District. In FY2015, the I&S tax rate for the Defined Area was \$.35 per \$100 of AV. The FY2016 Budget decreases the I&S tax rate for the Defined Area to \$.27 per \$100 of AV.

Fund Balance

The District also transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$3.1 million at the end of FY2015 plus an additional \$1.87 million for the Defined Area.

Interest from the debt service fund balance also contributes to the annual debt payments.

Overview of Outstanding Debt

At the beginning of the 2016 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$46.735 million. This includes a revenue bond from the Texas Water Development Board and the Defined Area bonds.

The residents of the District approved the issuance of up to \$74,100,000 in bond principal payable in whole or part from taxes. To date, \$72,000,000 in Bond principal has been issued and the District has remaining \$2,100,000 in authorized but un-issued bonds to finance a water supply project to serve all the land within the District. The outstanding principal on the issued bonds will be \$33,355,000 at the beginning of FY2016.

Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2016			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2010 (Refunding)	17,190,000	4,980,000	12,210,000
Series 2011 (Refunding)	2,080,000	15,000	2,065,000
Series 2012 (Refunding)	9,260,000	365,000	8,895,000
Series 2013 (Refunding)	6,125,000	70,000	6,055,000
Series 2005	9,500,000	8,335,000	1,165,000
Series 2007 (Refunding)	7,840,000	7,515,000	325,000
Series 2009 (Refunding)	7,975,000	5,335,000	2,640,000
TOTAL	<u>59,970,000</u>	<u>26,615,000</u>	<u>33,355,000</u>

The residents of the Defined Area of the District approved the issuance of up to \$24,500,000 in bond principal payable all or in part from taxes. The purpose of the debt is for purchasing, constructing, operating and maintaining a water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. At the beginning of FY2016 there had been five new bond issues totaling \$14,355,000 and one refunding totaling \$3,625,000.

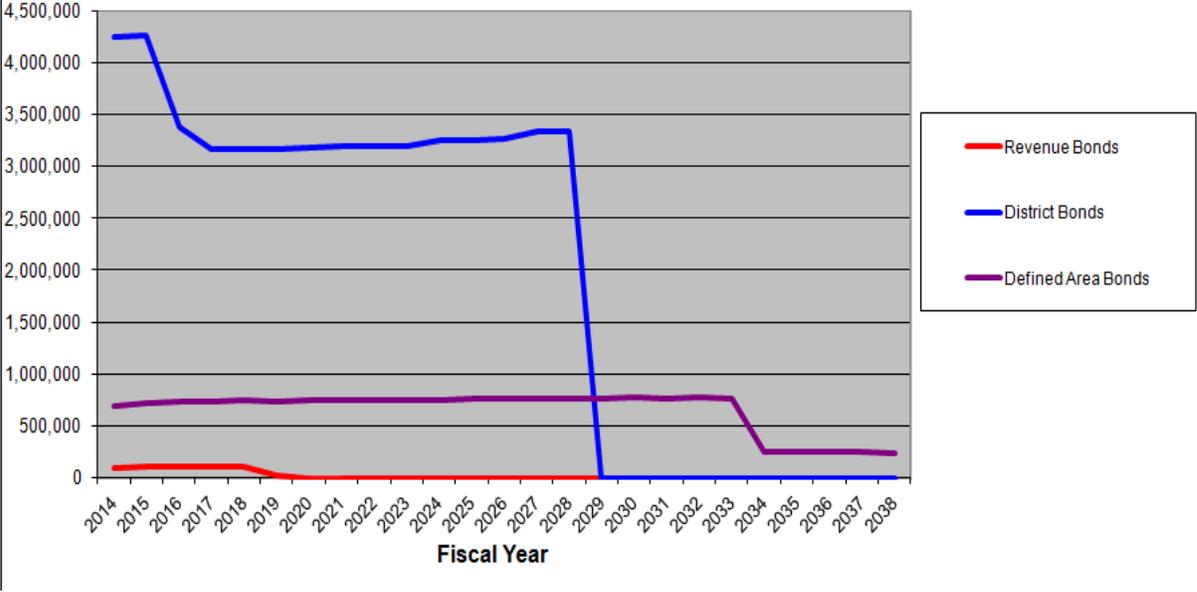
Brushy Creek Municipal Utility District - Defined Area Bond Debt - Outstanding At the start of Fiscal Year 2016			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2008	2,020,000	1,950,000	70,000
Series 2009	2,365,000	2,010,000	355,000
Series 2011	2,370,000	200,000	2,170,000
Series 2013	4,070,000	730,000	3,340,000
Series 2015	3,530,000	0	3,530,000
Series 2015 Refunding	3,625,000	0	3,625,000
TOTAL	<u>17,980,000</u>	<u>4,890,000</u>	<u>13,090,000</u>

The District issued a \$1,500,000 revenue bond in 2002 to pay for the construction of the Neenah Water Tank. The outstanding principal on that bond as of the start of FY2016 will be \$290,000. The revenue bond debt payments are funded by water utility revenue.

In late 2015, the District is anticipating issuing a \$6.5 million revenue bond for the construction of the Community Center expansion. The estimated annual payment on this debt is budgeted at \$525,000. As of the time of the budget approval, the exact principal and actual annual payment is unknown.

Brushy Creek Municipal Utility District Revenue Bond Debt - Outstanding At the start of Fiscal Year 2016			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2002	1,500,000	1,210,000	290,000
TOTAL	<u>1,500,000</u>	<u>1,210,000</u>	<u>290,000</u>

Brushy Creek Long Term Annual Principal and Interest Debt Service Payments



Brushy Creek Municipal Utility District

Cost Center: GENERAL FUND SUMMARY

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
	<u>REVENUE</u>				
4101	Property Tax Income	2,992,674	3,198,920	3,578,038	4,461,065
4201	Water Service	3,152,068	2,988,148	2,992,570	3,038,615
4203	WW Service	1,846,865	1,812,980	1,691,700	1,723,188
4230	Solid Waste Services	1,118,323	1,155,136	1,130,940	1,337,760
4501	Rental Income	285,354	157,574	312,158	288,633
4510	Programming Events Income	68,430	70,712	66,750	65,550
4515	Camp Income	109,500	131,005	197,815	232,300
4518	3 Month Memberships	0	0	20,440	20,440
4519	New Memberships	17,519	17,614	16,579	16,579
4520	Memberships	281,456	276,244	269,440	269,440
4521	Season Passes	79,288	72,163	78,000	78,000
4523	Fitness Revenue	295,746	215,166	212,900	233,690
4524	Senior Programs	0	185	0	0
	All Other Revenue	1,368,558	1,322,348	5,828,191	776,975
	TOTAL REVENUE	11,615,782	11,418,195	16,395,521	12,542,235
5010	Salary	2,314,168	2,407,932	2,691,365	2,854,586
	Other Payroll Expenses	59,181	50,121	59,655	63,219
	Total Payroll	2,373,349	2,458,053	2,751,020	2,917,805
	Total Benefits	598,951	630,154	672,677	726,581
5201	Airfare	0	0	500	500
5202	Lodging	939	1,847	5,495	4,150
5203	Lodging Tax	53	268	198	65
5204	Cab Fare / local transportation	0	0	100	100
5205	Parking	32	149	258	230
5206	Travel Meals	160	456	1,935	1,600
5207	Mileage	7,940	9,592	8,636	9,203
	Total Travel	9,124	12,312	17,122	15,848
5901	CAPITAL	428,119	1,564,361	8,134,000	923,000
6010	Contractual-Legal	101,403	103,962	120,000	120,600
6079	Engineering Fees	99,951	75,395	560,000	55,000
6080	Contractual/Contract Labor	341,177	362,903	409,200	227,400
	Other Contractual Expenses	726,104	618,811	751,925	722,294
	Total Contractual	1,268,636	1,161,071	1,841,125	1,125,294
6153	Water Purchases	546,549	539,466	636,113	686,150
6154	Water Meters	347,493	173,621	30,000	34,000
6155	Building Materials	0	0	1,900	0
6156	Pipes and Components	19,918	37,429	48,640	26,850

6160	Training Materials	2,532	1,454	4,370	1,698
6180	T-Shirts/Pins/Etc.	345	1,690	2,850	2,375
	Other Supplies	760,581	756,323	822,899	732,751
	Total Supplies	1,677,418	1,509,983	1,546,772	1,483,824
6250	Solid Waste Service	1,013,034	1,053,526	1,084,900	1,156,004
6312	WW Capacity Charges	1,041,463	903,826	818,844	917,093
6320	Repair/Mtc/Warranty Expense	152,550	122,340	377,252	447,750
6400	Utilities Expense	464,176	450,996	470,445	473,178
6490	Bond Costs	0	0	611,307	575,000
	All Other Expenses	741,184	601,595	1,031,926	1,402,859
	Total Other Expenses	3,412,406	3,132,283	4,394,674	4,971,884
	Total Expenses	9,768,004	10,468,217	19,357,390	12,164,235
	Transfer From	1,714,207	1,252,953	5,240,371	3,039,539
	Transfer To	(1,366,173)	(553,201)	(1,606,503)	(2,752,499)
	Transfer to Rec Center	0	(398,830)	(510,884)	(505,593)
	Transfer to Park Programs	0	(54,266)	(10,407)	(10,299)
	Transfer to Pool Programs	0	(189,590)	(150,709)	(149,148)
	Revenue in Excess of Expenses	2,195,811	1,007,045	0	0

Brushy Creek Municipal Utility District

110-110

Cost Center: Executive

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	TOTAL REVENUE	0	0	0	0	
	Total Payroll	23,700	25,650	36,000	36,000	
	Total Benefits	2,582	2,988	3,060	3,060	
	Total Travel	0	0	5,000	5,000	1
5901	CAPITAL	0	0	0	0	
6010	Contractual-Legal	101,403	103,962	120,000	120,600	
6079	Engineering Fees	0				
6080	Contractual/Contract Labor	20,950	20,192	47,000	20,000	2
	Other Contractual Expenses	117,997	119,805	150,700	64,000	3
	Total Contractual	240,350	243,959	317,700	204,600	
	Total Supplies	5,310	4,671	6,000	5,600	4
	Total Other Expenses	171,420	56,406	399,309	810,518	
	Total Expenses	443,363	333,674	767,069	1,064,778	
	Transfer From	436,826				
	Revenue in Excess of Expenses	(71,719)	(333,674)	(767,069)	(1,064,778)	

Notes

- 1 \$1000 per Director
- 2 Investment Advisor, Elections, Mgmt Support
- 3 Auditing Services, Wilco Sheriff Contract
- 4 Includes Committee Dinner

Brushy Creek Municipal Utility District

110-120

Cost Center: Administration

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
4101	Property Tax Income	2,992,674	3,198,920	3,578,038	4,461,065	1
4501	Rental Income	134,769	132,620	142,633	142,633	2
	All Other Revenue	228,882	216,790	202,609	178,205	
	TOTAL REVENUE	3,356,325	3,548,330	3,923,279	4,781,903	3
5010	Salary	516,667	528,850	558,964	630,457	
	Other Payroll Expenses	6,158	7,339	10,060	10,396	
	Total Payroll	522,826	536,189	569,024	640,853	
	Total Benefits	133,272	139,550	138,834	173,577	
	Total Travel	922	2,410	2,500	2,500	
5901	CAPITAL	493	5,607	40,500	80,000	4
6080	Contractual/Contract Labor	1,600	10,335	10,000	10,300	5
	Other Contractual Expenses	82,338	81,686	87,225	84,864	6
	Total Contractual	86,248	92,021	97,225	95,164	
6160	Training Materials	0	1,000	950	500	
	Other Supplies	29,728	21,066	37,886	30,600	
	Total Supplies	29,728	22,066	38,836	31,100	7
6320	Repair/Mtc/Warranty Expense	304	360	857	250	
6400	Utilities Expense	2,523	2,338	3,500	2,500	
	All Other Expenses	270,792	251,804	272,869	289,393	8
	Total Other Expenses	273,619	254,502	277,226	292,143	
	Total Expenses	1,047,108	1,052,345	1,164,145	1,315,337	
	Transfer From	436,826	429,867	733,971	770,233	
	Transfer To	(65,182)		(590,000)	(1,015,438)	
	Revenue in Excess of Expenses	2,680,861	2,925,852	2,903,105	3,221,361	

Notes

- 1 Based upon AV of \$1,609,330,755 at 99% collection and \$0.28 tax rate
- 2 Rent house and cell tower leases
- 3 Late Fees, Service Charges, Interest Income, etc.
- 4 Security Cameras
- 5 Temporary employees and contract labor for document imaging
- 6 Depository contract, employee workshops, IT support contracts, web site contract
- 7 Office supplies, general IT supplies and equipment
- 8 Streetlights, professional development fees, equipment rentals, phone & internet service

Brushy Creek Municipal Utility District

110-125

Cost Center: Open Records

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
	TOTAL REVENUE	238	175	0	0	
5010	Salary	704	1,949	6,427	4,820	
	Other Payroll Expenses	0	0	16	12	
	Total Payroll	704	1,949	6,443	4,832	
	Total Benefits	275	571	1,022	1,943	
	Total Travel	96	0	60	100	
5901	CAPITAL	0	0	0	0	
6080	Contractual/Contract Labor	0	(240)	1,200	100	
	Other Contractual Expenses	37	0	10,000	5,000	
	Total Contractual	37	(240)	11,200	5,100	
	Total Supplies	786	55	0	250	
	Total Other Expenses	247	151	700	600	
	Total Expenses	2,145	2,486	19,425	12,825	

Brushy Creek Municipal Utility District

110-130

Cost Center: Customer Service

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
	TOTAL REVENUE	0	0	0	0	
5010	Salary	98,874	99,970	132,533	161,820	
	Other Payroll Expenses	2,583	3,509	1,028	2,955	
	Total Payroll	101,457	103,479	133,561	164,775	
	Total Benefits	34,666	34,998	47,295	51,542	
	Total Travel	0	14	136	100	
5901	CAPITAL		0			
	Total Contractual	0	0	0	0	
	Total Supplies	1,172	2,253	1,701	1,417	
	Total Other Expenses	827	741	1,845	1,187	
	Total Expenses	138,122	141,485	184,538	219,020	

Brushy Creek Municipal Utility District

110-275

Cost Center: Parks Maintenance

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
	TOTAL REVENUE	26,069	21,235	21,500	10,250	4
5010	Salary	241,050	243,843	278,986	284,089	
	Other Payroll Expenses	19,087	18,463	16,971	17,344	
	Total Payroll	260,138	262,306	295,957	301,433	
	Total Benefits	81,153	83,456	88,480	89,274	
	Total Travel	380	864	1,426	630	
5901	CAPITAL		303,294	354,600	0	
6080	Contractual/Contract Labor	45,462	159,636	74,000	51,000	2
	Other Contractual Expenses	350,835	271,350	322,500	438,500	3
	Total Contractual	396,297	430,986	396,500	489,500	
6153	Water Purchases	0		0		
6154	Water Meters	0		0		
6155	Building Materials	0		0		
6156	Pipes and Components	2,367	7,955	2,850	4,000	
6160	Training Materials	0	102	95	98	
6180	T-Shirts/Pins/Etc.	345	0	475	475	
	Other Supplies	112,310	126,154	147,449	134,849	
	Total Supplies	115,022	134,211	150,869	139,422	
6250	Solid Waste Service	3,295	4,128	2,500	2,575	
6312	WW Capacity Charges	0		0		
6320	Repair/Mtc/Warranty Expense	75,922	34,900	300,000	335,000	4
6400	Utilities Expense	6,232	2,936	4,893	5,039	
6490	Bond Costs					
	All Other Expenses	26,811	34,382	34,747	33,769	
	Total Other Expenses	112,259	76,346	342,140	376,383	
	Total Expenses	965,248	1,291,463	1,629,971	1,396,642	
	Transfer From		0			
	Transfer To		(2,124)	(2,150)	(1,025)	
	Transfer to Rec Center					
	Transfer to Park Programs					
	Transfer to Pool Programs					
	Revenue in Excess of Expenses	(939,179)	(1,268,104)	(1,610,621)	(1,387,417)	

Notes

- 1 Williamson County payments for median maintenance and Great Oaks realignment
- 2 Landscaping, Tree trimming, Karst Monitoring and Reporting
- 3 Mowing, irrigation, bathroom cleaning, pest control, cave maintenance
- 4 Trail Improvements and Shaded Fuel Breaks

Brushy Creek Municipal Utility District

110-130

Cost Center: Facility Maintenance

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
	TOTAL REVENUE	0	0	0	0	
5010	Salary	38,818	30,393	41,077	41,077	
	Other Payroll Expenses	456	527	1,546	1,546	
	Total Payroll	39,275	30,920	42,623	42,623	
	Total Benefits	13,826	11,122	15,663	15,393	
	Total Travel	244	1,200	760	783	
5901	CAPITAL	0	0	0	56,000	1
6080	Contractual/Contract Labor	33,647	11,495	10,000	2,500	
	Other Contractual Expenses	32,454	25,089	40,000	0	
	Total Contractual	66,101	36,584	50,000	2,500	
	Other Supplies	10,337	13,829	10,260	10,545	
	Total Supplies	10,337	13,829	10,260	10,545	
6250	Solid Waste Service	0		0		
6312	WW Capacity Charges	0		0		
6320	Repair/Mtc/Warranty Expense	5,000	3,349	2,850	3,000	
6400	Utilities Expense	0				
6490	Bond Costs	0				
	All Other Expenses	7,530	3,001	20,663	70,794	2
	Total Other Expenses	12,531	6,350	23,513	73,794	
	Total Expenses	142,313	100,005	142,819	201,637	

Notes

- 1 New Facilities Vehicle and Community Center HVAC Replacement
- 2 Building Maintenance Contracts

Brushy Creek Municipal Utility District

110-130

Cost Center: Aquatics Maintenance

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	<u>REVENUE</u>					
5010	Salary	33,112	38,011	37,054	40,228	
	Other Payroll Expenses	8	187	246	254	
	Total Payroll	33,120	38,198	37,300	40,482	
	Total Benefits	5,482	5,578	7,570	6,432	
	Total Travel	0	0	0	0	
5901	CAPITAL	54,819	27,187	5,000	150,000	1
6080	Contractual/Contract Labor	1,292	1,320	1,500	500	
	Other Contractual Expenses	163	1,504	2,000	2,000	
	Total Contractual	1,454	2,824	3,500	2,500	
6156	Pipes and Components	0	237	950	0	
	Other Supplies	63,732	63,911	67,325	63,000	
	Total Supplies	63,732	64,148	68,275	63,000	
6320	Repair/Mtc/Warranty Expense	7,222	17,144	7,125	22,500	2
6400	Utilities Expense	46,731	44,260	45,000	46,350	
	All Other Expenses	6,496	1,623	4,864	4,420	
	Total Other Expenses	60,450	63,027	56,989	73,270	
	Total Expenses	219,057	200,962	178,634	335,684	

Notes

- 1 Crab Slide Replacement & Creekside Renovations & Deck Replacement
- 2 Sendero Springs Painting & Tarps

Brushy Creek Municipal Utility District

110-500

Cost Center: Water

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
4201	Water Service	3,152,068	2,988,148	2,992,570	3,038,615	1
	All Other Revenue	327,527	284,110	194,520	176,920	2
	TOTAL REVENUE	3,479,595	3,272,258	3,187,090	3,215,535	
5010	Salary	162,154	170,154	186,988	190,472	
	Other Payroll Expenses	11,025	6,724	7,034	7,184	
	Total Payroll	173,179	176,878	194,022	197,656	
	Total Benefits	52,842	55,606	59,154	59,695	
	Total Travel	1,577	1,075	1,900	1,745	
5901	CAPITAL	0	528,380	2,949,000	250,000	3
6079	Engineering Fees	12,416	5,283	70,000	30,000	
6080	Contractual/Contract Labor	18,972	40,873	18,000	20,000	
	Other Contractual Expenses	48,838	72,743	52,000	52,000	
	Total Contractual	80,225	118,899	140,000	102,000	
6154	Water Meters	347,493	173,621	30,000	34,000	4
6156	Pipes and Components	14,104	23,852	32,680	19,000	
6160	Training Materials	830	234	950	250	
6180	T-Shirts/Pins/Etc.	0	0	475		
	Other Supplies	46,951	35,530	47,068	39,200	
	Total Supplies	409,378	233,237	111,173	92,450	
6250	Solid Waste Service	0	0	0		
6312	WW Capacity Charges	0	0	0		
6320	Repair/Mtc/Warranty Expense	2,433	4,265	4,000	4,000	
6400	Utilities Expense	1,616	1,874	2,850	1,800	
6490	Bond Costs	0		0		
	All Other Expenses	136,871	137,421	152,195	55,586	
	Total Other Expenses	140,920	143,560	159,045	61,386	
	Total Expenses	858,121	1,257,635	3,614,294	764,932	
	Transfer From			2,899,000	1,015,438	5

Transfer To	(660,155)	0	(518,709)	(1,105,381)
Transfer to Rec Center		(398,830)	(510,884)	(445,957)
Transfer to Park Programs		(54,266)	(10,407)	(65,739)
Transfer to Pool Programs		(189,590)	(150,709)	(153,345)
Revenue in Excess of Expenses	1,961,319	2,014,623	1,281,088	1,695,621

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Notes

- 1 Based on prior year consumption and 80 newLUEs
- 2 Raw water sales and inspection fees for 80 new LUEs
- 3 Maintenance Yard Renovations
- 4 Replacement Meters
- 5 Transfer from Administration
- 6 10% Revenues to Admin + Waterline Replacement
- 7 \$120 per Connection to PARD

Brushy Creek Municipal Utility District

110-550

Cost Center: Waste Water

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
4203	WW Service	1,846,865	1,812,980	1,691,700	1,723,188	1
	All Other Revenue	80,861	43,784	6,180	4,800	
	TOTAL REVENUE	1,927,725	1,856,764	1,697,880	1,727,988	
5010	Salary	162,753	170,778	186,988	190,472	
	Other Payroll Expenses	11,024	6,723	7,034	7,184	
	Total Payroll	173,777	177,501	194,022	197,656	
	Total Benefits	52,601	55,273	59,154	59,695	
	Total Travel	483	216	570	350	
5901	CAPITAL	97,314	17,761	8,500	20,000	2
6079	Engineering Fees	12,602	28,617	25,000	20,000	3
6080	Contractual/Contract Labor	150,096	48,572	50,000	72,000	
	Other Contractual Expenses	10,819	565	12,000	9,000	
	Total Contractual	173,517	77,754	87,000	101,000	
6156	Pipes and Components	2,256	949	4,750	1,600	
6160	Training Materials	350	0	950	100	
6180	T-Shirts/Pins/Etc.	0	0	0		
	Other Supplies	20,418	13,469	21,138	15,437	
	Total Supplies	23,024	14,418	26,838	17,137	
6312	WW Capacity Charges	1,041,266	903,826	818,844	917,093	
6320	Repair/Mtc/Warranty Expense	17,944	26,901	19,000	12,000	
6400	Utilities Expense	22,712	21,767	24,000	24,960	
6490	Bond Costs	0				
	All Other Expenses	22,479	22,267	26,801	33,539	
	Total Other Expenses	1,104,400	974,761	888,645	987,592	
	Total Expenses	1,625,117	1,317,684	1,264,728	1,383,430	
	Transfer From	180,400	180,400	180,400	0	
	Transfer To	(186,526)	(182,163)	(169,788)	(222,799)	4
	Revenue in Excess of Expenses	296,482	901,643	443,764	121,759	

Notes

- 1 Based on current wastewater billing + 80 new connections for 6 months
- 2 Highland Horizon & Cat Hollow Wet Well Mixers
- 3 Sewer line filming review
- 4 10% of revenue to Administration + Lift Station Reserves

Brushy Creek Municipal Utility District

110-525

Cost Center: Water Facility

Object	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Model	Notes
TOTAL REVENUE	52,474	0	0	0	
5010 Salary	178,889	198,996	223,477	229,656	
Other Payroll Expenses	5,867	2,764	8,026	8,259	
Total Payroll	184,756	201,760	231,503	237,915	
Total Benefits	53,938	57,672	65,872	66,832	
Total Travel	1,484	686	475	750	
5901 CAPITAL	30,258	569,694	21,400	190,000	1
6079 Engineering Fees	42,823	41,495	45,000	5,000	
6080 Contractual/Contract Labor	33,184	68,431	190,000	50,000	2
Other Contractual Expenses	34,077	6,434	20,200	15,330	
Total Contractual	110,083	116,360	255,200	70,330	
6153 Water Purchases	546,549	539,466	636,113	686,150	3
6155 Building Materials	0	0	1,900	0	
6156 Pipes and Components	1,192	4,436	5,510	2,250	
6160 Training Materials	0	0	475	250	
Other Supplies	184,552	140,659	167,024	116,204	
Total Supplies	732,293	684,561	811,022	804,854	
6320 Repair/Mtc/Warranty Expense	43,008	27,892	28,500	28,000	
6400 Utilities Expense	324,875	316,540	330,000	330,000	
All Other Expenses	35,499	27,996	48,414	33,443	
Total Other Expenses	403,382	372,428	406,914	391,443	
Total Expenses	1,516,193	2,003,161	1,792,386	1,762,124	
Transfer From		0	150,000		
Transfer To		0		(25,000)	4
Revenue in Excess of Expenses	(1,463,719)	(2,003,161)	(1,642,386)	(1,787,124)	

Notes

- 1 Insertion Meter, Auxiliary Lift Pump, & Ground Well #6
- 2 Sludge Removal
- 3 Raw water contract with BRA
- 4 Transfer to Membrane Reserves

Brushy Creek Municipal Utility District

110-540

Cost Center: Regulatory Compliance

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
	TOTAL REVENUE	112,872	123,975	113,400	117,000	
5010	Salary	25,606	32,483	36,089	36,944	
	Other Payroll Expenses	1,711	1,234	1,289	1,327	
	Total Payroll	27,317	33,717	37,378	38,271	
	Total Benefits	8,002	10,035	10,648	10,781	
	Total Travel	746	443	400	412	
5901	CAPITAL	0			25,000	1
6080	Contractual/Contract Labor	35,816	1,499	7,500	1,000	
	Other Contractual Expenses	17,064	17,668	30,000	26,400	2
	Total Contractual	52,880	19,167	37,500	27,400	
6156	Pipes and Components	0	0	1,900	0	
6160	Training Materials	1,352	0	475	0	
6180	T-Shirts/Pins/Etc.	0	1,403	1,900	1,900	
	Other Supplies	2,455	4,897	4,275	3,646	
	Total Supplies	3,807	6,300	8,550	5,546	
6250	Solid Waste Service	446	0	0		
6312	WW Capacity Charges	0		0		
6320	Repair/Mtc/Warranty Expense	2		0		
6400	Utilities Expense	2,032	1,996	1,425	2,000	
6490	Bond Costs	0				
	All Other Expenses	6,492	6,710	11,430	12,277	
	Total Other Expenses	8,972	8,706	12,855	14,277	
	Total Expenses	101,724	78,368	107,331	121,687	
	Transfer To	(11,287)	(12,398)	(11,340)	(61,700)	
	Revenue in Excess of Expenses	(139)	58,005	(5,271)	(66,387)	

Notes

- 1 Little Village Drainage
- 2 Wet pond maintenance contract
- 3 10% of revenue to Administration + Drainage Reserves

Brushy Creek Municipal Utility District

110-575

Cost Center: Solid Waste

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
4230	Solid Waste Services	1,118,323	1,155,136	1,130,940	1,337,760	1
	All Other Revenue	1,416	1,747	300	0	
	TOTAL REVENUE	1,119,740	1,156,883	1,131,240	1,337,760	
5010	Salary	1,783	1,823	1,909	1,975	
	Other Payroll Expenses	27	13	5	5	
	Total Payroll	1,810	1,836	1,914	1,980	
	Total Benefits	555	570	603	630	
	Total Travel	0	0	0	0	
5901	CAPITAL	0	0	0	0	
	Total Contractual	0	0	0	0	
	Other Supplies	0	0	300	0	
	Total Supplies	0	0	300	0	
6250	Solid Waste Service	1,009,292	1,049,398	1,082,400	1,153,429	
	All Other Expenses	9,094	10,176	10,094	11,815	
	Total Other Expenses	1,018,386	1,059,574	1,092,494	1,165,244	
	Total Expenses	1,020,751	1,061,980	1,095,311	1,167,854	
	Transfer From					
	Transfer To	(111,974)	(115,688)	(113,124)	(133,776)	2
	Revenue in Excess of Expenses	(12,986)	210,591	(77,195)	36,130	

Notes

1 Based on new rates

2 10% of revenue to Administration

Brushy Creek Municipal Utility District

110-300

Cost Center: Community Center

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
4501	Rental Income	78,109	71,438	75,000	75,000	
4510	Programming Events Income	15,216	16,601	10,750	9,550	
4515	Camp Income	109,375	130,615	197,815	232,300	1
4518	Short Term Membership		0	20,440	20,440	
4519	New Memberships	17,519	17,614	16,579	16,579	
4520	Memberships	281,456	276,244	269,440	269,440	
4523	Fitness Revenue	248,883	178,662	180,400	194,000	
	All Other Revenue	182,920	170,840	5,200,425	158,800	
	TOTAL REVENUE	933,478	862,199	5,970,849	976,109	
5010	Salary	564,399	571,778	666,805	690,870	
	Other Payroll Expenses	1,127	1,057	4,156	4,438	
	Total Payroll	565,526	572,835	670,961	695,308	
	Total Benefits	121,812	131,170	135,483	145,748	
	Total Travel	831	1,658	950	979	
5901	CAPITAL	65,600	34,394	4,500,000	90,000	2
6079	Engineering Fees	29,800		420,000		
6080	Contractual/Contract Labor	0	790			
	Other Contractual Expenses	31,484	21,967	25,300	25,200	
	Total Contractual	61,284	22,757	445,300	25,200	
	Other Supplies	221,846	257,194	265,450	247,518	
	Total Supplies	221,846	257,461	265,450	247,518	
6250	Solid Waste Service	0		0		
6312	WW Capacity Charges	0		0		
6320	Repair/Mtc/Warranty Expense	715	7,529	14,620	42,700	
6400	Utilities Expense	57,448	59,285	58,377	60,128	
6490	Bond Costs	0		611,307	575,000	
	All Other Expenses	38,675	33,363	37,200	30,701	
	Total Other Expenses	96,838	100,177	721,504	708,529	
	Total Expenses	1,133,737	1,120,452	6,739,648	1,913,282	
	Transfer From	440,854	398,830	860,884	1,034,784	3
	Transfer To	(92,392)	(86,222)	(92,085)	(97,611)	4
	Revenue in Excess of Expenses	148,203	226,799	0	0	

Notes

- 1 Includes Afterschool Program Revenue
- 2 Cardio Equipment
- 3 Transfer from Utilities for Capital and Utilities LUE fees
- 4 10% of revenue to Administration

Brushy Creek Municipal Utility District

110-200

Cost Center: Parks Programs

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
4501	Rental Income	2,365	6,198	2,000	6,000	
4510	Programming Events Income	25	315	200	200	
4521	Season Passes	3,419	2,935	3,000	3,000	1
4523	Fitness Revenue	46,864	36,504	32,500	39,690	
	All Other Revenue	39,453	47,802	36,000	39,000	
	TOTAL REVENUE	92,126	93,754	73,700	87,890	
5010	Salary	29,681	31,625	33,572	34,636	
	Other Payroll Expenses	63	89	231	238	
	Total Payroll	29,745	31,714	33,803	34,874	
	Total Benefits	6,264	6,886	6,989	7,111	
	Total Travel	0	0	0	0	
5901	CAPITAL	137,687	52,767	255,000	62,000	2
	Total Contractual	160	0	0	0	
	Total Supplies	41,383	44,852	35,850	40,785	
	Total Other Expenses	62	78	95	70	
	Total Expenses	215,301	136,297	331,737	144,840	
	Transfer From	27,004	54,266	265,407	65,739	3
	Transfer To	(9,212)	(7,678)	(7,370)	(8,789)	4
	Revenue in Excess of Expenses	(105,382)	19,401	0	0	

Notes

- 1 Tennis passes
- 2 Remaining Cat Hollow Pavilion costs
- 3 Utility LUE fees
- 5 10% of revenue to Administration

Brushy Creek Municipal Utility District

110-250

Cost Center: Aquatics Programs

Object

Code	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	<u>REVENUE</u>					
4501	Rental Income	70,111	79,938	40,000	65,000	
4510	Programming Events Income	53,190	53,796	55,800	55,800	
4521	Season Passes	75,869	69,228	75,000	75,000	
	All Other Revenue	33,971	32,606	23,250	34,000	
	TOTAL REVENUE	233,266	235,958	194,050	229,800	
5010	Salary	235,978	261,629	264,496	281,070	
	Other Payroll Expenses	43	1,492	2,013	2,077	
	Total Payroll	236,021	263,121	266,509	283,147	
	Total Benefits	31,679	34,679	32,850	34,868	
	Total Travel	2,360	3,686	2,945	2,500	
5901	CAPITAL	41,950	25,277	0	0	
	Total Contractual	0	0	0	0	
	Total Supplies	19,602	27,921	11,650	24,200	
	Total Other Expenses	8,092	15,476	11,400	15,450	
	Total Expenses	339,704	370,160	325,354	360,165	
	Transfer From	192,297	189,590	150,709	153,345	
	Transfer To	(23,326)	(23,596)	(19,405)	(22,980)	
	Revenue in Excess of Expenses	62,533	78,984	0	0	

Notes

Brushy Creek Municipal Utility District

110-225

Cost Center: Parks Capital Fee

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
4130	Builder Fees	140,937	123,332	82,532	58,000	
	Revenue	140,937	123,332	82,532	58,000	
5010	Salary					
5011	Merit Salary					
	Other Payroll Expenses	0	0	0	0	
5901	CAPITAL	0	0	0	0	
	Total Contractual	0	0	0	0	
	Total Supplies	0	0	0	0	
	Total Expenses	0	0	0	0	
	Transfer From					
	Transfer To	(140,937)	(123,332)	(82,532)	(58,000)	
	Revenue in Excess of Expenses	0	0	0	0	

Brushy Creek Municipal Utility District

620-620

Cost Center: CRF

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
4202	CRF - Water	209,500	319,487	209,500	167,600	1
4204	CRF - WW	180,400	271,502	180,400	144,320	2
4405	Interest Income	6,453	4,841	6,485	4,340	3
	TOTAL REVENUE	396,353	595,830	396,385	316,260	
	Total Payroll	0	0	0	0	
	Total Benefits	0	0	0	0	
	Total Travel	0	0	0	0	
5901	CAPITAL	0	(130,402)	0	0	
	Total Contractual	-	(244)	-	-	
	Total Supplies	-	-	-	-	
	Total Other Expenses	-	9,285	-	-	
	Total Expenses	-	(121,361)	-	-	
	Transfer From					
	Transfer To	(389,900)	(389,900)	(389,900)	(167,600)	4
	Revenue in Excess of Expenses	6,453	327,291	6,485	148,660	

Notes

- 1 Based on 80 new LUEs at \$2,095
- 2 Based on 80 new LUEs at \$1,804
- 3 Interest income at 0.5%
- 4 Water CRF transferred to Debt Service

Brushy Creek Municipal Utility District

610-610

Cost Center: Debt Service

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Notes
	REVENUE					
4101	Property Tax Income	2,989,785	3,199,302	3,291,795	3,027,151	1
4102	Delinquent Property Tax Income	1,718	4,895	16,459	15,136	2
4103	Defined Area Tax	625,007	731,347	909,424	853,588	
4120	Bond Revenue	15,385,000	0	0		
4405	Interest Income	46,129	16,306	26,790	11,794	3
	TOTAL REVENUE	19,047,639	3,951,850	4,244,467	3,907,669	
	Total Payroll	0	0	0	0	
	Total Benefits	0	0	0	0	
	Total Travel	0	0	0	0	
5901	CAPITAL					
6010	Contractual-Legal	800				
6025	Contractual/Auditing	11,000				
6060	Appraisal Fees	53,241	56,691	60,313	62,122	
6065	Depository Contract	66				
6080	Contractual/Contract Labor	0	337			
	Total Contractual	65,107	57,028	60,313	62,122	
	Total Supplies	0	0	0	0	
6310	Fees/Dues/Subscription Expense	18,875				
6459	Principal - 2009 Refunding	1,460,000	1,530,000	1,315,000	505,000	
6460	Principal - 2005 Bond	100,000	100,000	100,000	0	
6461	Fiscal Agent Fees	3,925	6,325	7,000	7,500	
6462	Principal - 2011 Series (DA)	65,000	70,000	65,000	65,000	
6463	Principal - 1997 Issue	0	80,000	80,000	85,000	
6464	Principal - 2008 Defined Area	50,000	55,000	60,000	65,000	
6465	Principal - 2011 Refunding (2004)	5,000	5,000	5,000	5,000	
6466	Principal - 2003 Tax & Rev Issue	310,619	244,919	176,069	116,894	
6467	TWDB Bonds Principal	147,092	27,125	26,000	13,000	
6468	Principal - 2004 Bond	120,000				
6469	Principal - 2008 Bond Defined Area	60,000	60,000	65,000	70,000	
6470	Interest - 1996 Issue	985,000	1,020,000	1,050,000	1,085,000	
6471	Interest - 1997 Issue	525,775	506,075	480,575	454,325	
6472	Interest - 2011 Series (DA)	107,100	104,338	101,363	98,600	
6473	Interest - 2011 Refunding (2004)	79,872	79,680	79,488	79,296	
6474	Interest - 2009 Series (DA)	126,850	124,350	121,875	119,250	
6475	Interest - 2004 Issue	6,000				
6476	Interest - 2005 Issue	51,450	45,950	40,450	34,950	
6478	Sendero Springs Pool Debt	25,000		145,295	143,295	
6479	Interest - 2008 Bond Defined Area	0	103,106	86,480	82,580	
6480	Interfund Debt Forgiveness	93,680	90,080			
6483	Series 2015 DA Int and Principal	0			235,925	
6484	Reserved	0		175,000	275,000	

6485	Reserved	20,000	170,000	15,000	15,000
6486	Reserved	45,000	10,000	199,275	198,975
6487	Reserved	52,320	199,475	270,350	266,850
6488	Reserved	138,598	273,750	325,000	325,000
6490	Bond Costs	0	30,000		
6491	Bond Discount Costs	9,843	(9,285)		
6492	Bond Issue Cost Advisory Fees	115,251			
6493	Bond Issue Cost Counsel Fees	16,527,023			
Total Other Expenses		21,249,273	4,925,888	4,989,220	4,346,440
Total Expenses		21,314,380	4,982,916	5,049,533	4,408,562
Transfer From		5,002,805	209,500	989,477	618,083
Transfer To		(4,803,419)		(184,411)	(117,190)
Revenue in Excess of Expenses		(2,067,355)	(821,566)	0	(0)

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Notes

- 1 Based on 99% collection and \$0.19 tax rate
- 2 Based on 99% collection and \$0.27 tax rate
- 3 Interest income at 0.5% and delinquent tax collections at 0.5% of total collections
- 4 Transfer in of \$167,700 in Water capital recovery fees and \$450,383 from Debt Svc. Reserves
- 5 Transfer to Defined Area Debt Service